













*Brought from the Lords, 2 June 1840.*

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**R . E P O R T**

FROM THE

SELECT COMMITTEE

OF

THE HOUSE OF LORDS

APPOINTED TO CONSIDER OF THE

**PETITION OF THE EAST INDIA COMPANY  
FOR RELIEF;**

AND TO REPORT THEREON TO THE HOUSE

WITH THE

**MINUTES OF EVIDENCE**

TAKEN BEFORE THE COMMITTEE,

AND

**AN APPENDIX AND INDEX.**

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*Ordered, by The House of Commons, to be Printed,  
4 June 1840.*

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# THE REPORT.

BY THE LORDS COMMITTEES appointed a SELECT COMMITTEE to consider of the PETITION of the EAST INDIA COMPANY (presented to the House on the 14th of February 1840), complaining of many Grievances set forth in their Petition, and praying for Relief; and to report to the House; and to whom were referred certain Petitions and several Papers in relation to the Inquiry before the Committee:

ORDERED TO REPORT.

THAT the Committee have met, and, in the Execution of the Duty intrusted to them by the House, the Committee have examined several Witnesses in elucidation of the Matters referred to in the Petition, or in support of the Statements contained in it, and of its Prayer. They have likewise examined other Witnesses connected with the Cultivation of the Sugar Cane in the West Indies, with a view of ascertaining what Effect a Compliance with the Prayer of the Petition would have upon their Interests.

The Committee think that it may be convenient to the House that they should first place before it the Substance of what appears to them to be the most important Part of the Evidence they have received, and some of the more material facts which it seems to be necessary to consider with reference to the Allegations and Complaints of the Petitioners.

It appears from the Evidence of Mr. Melvill, Secretary to the Court of Directors of the East India Company, that the average Amount of Payments necessarily made every Year in this Country by the Court of Directors on account of the Territory of India is about 3,200,000*l.*, and that there is no material Reason to expect that this Charge will either be much increased or much diminished.

In addition to this Sum, the Impression, both of Mr. Melvill and of Mr. Larpent is, that about 500,000*l.* a Year may be the Amount of private Fortunes transferred from India to this Country.

An Individual desirous of so transferring his Property would probably, except under particular Circumstances, not transfer it in One Year, unless the Exchanges were favourable for such a Transmission; but the 3,200,000*l.* which, on the Average of Years, the Company demand in this Country, must be furnished, no Matter what the cost at which it is transmitted.

If the Company begin the Year with an affluent Cash Balance, that Balance will admit of some reduction on the Termination of the Year, and to that

70. Extent may supply a Deficiency in the Remittances from India. If a Dis-  
 74. appointment occurred to the Extent of Half a Million; more or less, in one  
 Year than another, it would not put the Company to any great Inconvenience.  
 They have likewise the power of issuing Bonds in this Country to the Extent  
 75. 72. of 7,000,000*l.*, a Power at present exercised only to the Extent of about  
 45. 1,700,000*l.*; but an Increase of their Debt in this Country is the last Measure  
 which the Company would willingly adopt. There is only One Year (since  
 the Termination of the last Charter) in which the Remittances from India  
 have been less than the Expenditure, viz. 1834-35, and in that Year the  
 46. Amount taken from the Assets was 2,188,000*l.*

The Proceeds of the Company's Commercial Assets have now been entirely appropriated.

The Items of Remittance for the Year subsequent to 1834-35 have been as follow:—

	1835-36.	1836-37.	1837-38.	1838-39.
	£.	£.	£.	£.
Bills on India -	2,045,253	2,042,232	1,706,185	2,346,591
Advances in China	957,738	968,236	297,852	394,396
Advances in India	1,099,017	1,052,573	990,655	630,915
Sales of Silk -	284,516	56,292	122,038	66,833

86. 87. The average Rate at which the Company have realized all their Remit-  
 88. tances during the whole Period of Five Years is 2*s.* per Company's Rupee,  
 82. including the Remittance of Silk, and excluding that Remittance, 1*s.* 11.761*d.*  
 80. per Rupee, the Bullion Value of that Rupee at the Market Price of Silver in  
 83. London (from 4*s.* 11½*d.* to 5*s.* an Ounce) being 1*s.* 10¼*d.*

113. In calculating these Rates the Interest is left out.

- The Company have had no Difficulty whatever in realizing the Demand  
 which this Country has had upon India during the last Five Years; but the  
 Circumstances of the Exchange are more unfavourable at present than the  
 Average of those Years; the Exchange is now only 1*s.* 11*d.* the Company's  
 114. Rupee.

115. The Variations during the last Year have been, from 2*s.* 1½*d.* the highest,  
 to 1*s.* 11*d.* the lowest, the Exchange at the present Moment, which it is  
 116. apprehended must be affected by the State of our Relations with China.

139. Mr. Melvill is of opinion that the present Interruption of the Trade at  
 140. Canton must affect all Remittances from India to the Extent of One Third,  
 and materially embarrass the Company, should it continue, in the Remittance  
 137. of the Sum necessarily paid in this Country; for the Imports from China  
 to this Country have been very considerably greater in Value than the Imports  
 into China from this Country in the course of the last Twenty Years, the  
 138. Difference having been supplied by Imports into China from India.

It will be seen, on referring to the Statement in the Appendix showing  
 the Imports and Exports of Treasure at each of the Presidencies of India  
 from 1814-15 to 1836-37, that in the Years from 1814-15 to 1830-31, both  
 inclusive, the net Import of Treasure into Bengal amounted to 28,49,89,370  
 Rupees,

Rupees, being a Sum of more than 28,500,000*l.*; that in the succeeding Two Years there was a net Export from Bengal of 1,05,63,090 Rupees, being a Sum of about 1,056,000*l.*, that is, about One Twenty-seventh Part of the Treasure imported into Bengal in the previous Seventeen Years; and yet Mr. Trevelyan observes, “about the Year 1832 such Quantities of Silver “had been remitted to England, to supply the great Remittances which the “Company was making at that Time, that there really was no Silver left in “Bengal to pay the Land Tax; and in several Districts the Zemindars told “us that they should be very happy to pay it in Copper or in Produce, but “that they had no Silver to pay it in.”

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Again, Mr. Trevelyan says, “For several Years previous to the last “renewal of the Charter extraordinary Demands were made upon India for “Remittance by the Company. Great Sums were remitted to England over “and above what had been usually remitted, and I attribute to that the “remarkable Way in which the Country was drained of Silver. This was “productive of serious Effects; Money became much scarcer and more valu- “able; the Price of Grain and other Articles for Home Consumption fell in “an extraordinary Degree; and the Land Tax, which is payable in fixed Sums “of Money, was felt for a Time as a most oppressive Burden, even where “it was not, in an ordinary State of Things, heavier than it ought to be.”

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During the Two Years above referred to, 1831-32 and 1832-33, there was a net Import of Treasure at Bombay of 84,12,069 Rupees, or 841,200*l.*, and a net Export at Madras of 46,46,325 Rupees, or 464,600*l.*, and the total net Export from the Three Presidencies was 67,97,346 Rupees, or only about 679,734*l.*; the total net Import into all India during the preceding Seventeen Years having been 43,91,70,155 Rupees, or about Forty-four Millions Sterling, a Sum nearly Sixty-five Times greater than that of which the Export in Two Years produced so great a Fall in Prices, and so much Difficulty in paying the Revenue.

The Cause of these Results is to be found principally in the great Consumption of the Precious Metals which takes place in India.

The Natives of India have always been in the habit of hoarding the Precious Metals, and of using them profusely in Ornaments. There is also great unnecessary Waste in the Coinage of the Native States. It is to be remembered too, that in India a temporary Deficiency of Metallic Currency is not supplied, as in this Country, by an Issue of Paper. An Export of Treasure is a net Diminution of the Circulating Medium; and, while the Habits of the People remain what they are, and the Monetary System what it is, any considerable Export of Treasure must produce Embarrassments similar to those which have been described by Mr. Trevelyan.

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It is therefore upon the Import of the Produce and Manufactures of India, and upon that alone, that the Government of India must rely for realizing every Year in this Country the Sum of 3,200,000*l.*, required to meet the Territorial Payments.

They advertise the Terms and Conditions upon which Advances will be made under Hypothecation, and specify the Rate of Exchange at which they are proposed to make such Advances.

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If they find that they cannot procure the Sums they must necessarily send to England at the Rate of Exchange so mentioned, inasmuch as at that Rate of Exchange it is not profitable for a Merchant to remit Goods, they raise the

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Rate of Exchange until they effect their Purpose; that is, they give more and more Rupees for the Pound Sterling until they make it profitable to remit Goods hypothecated to them for the Purpose of realizing that Sum in England.

95. The Allegation of the Representations made to the Court of Directors is, that, by the System of advancing Monies in India upon Goods undue Encouragement is given to Speculation, which deranges the Calculations of Merchants; and the Committee cannot but admit the Correctness of the Allegation, and see, in all the Facts they have detailed, the most urgent Reasons for giving to the Export Trade of India the utmost possible Freedom, for the common Benefit of India and England.

The Petition.

The first Complaint of the Petitioners is, that although the Sugar of Bengal is now subjected to the same Amount of Duty as that of the West Indies and the Mauritius, and the same Principle has been applied to Coffee the Produce of the British Possessions in India, yet in both Instances the Admission is fettered by Restrictions which diminish its Value. They say that the Means prescribed by the 1 & 2 Vict. c. 33. for extending to the other Parts of the British Territories in India the same Advantages which were conceded to Bengal by the 6 & 7 W. 4. c. 26. are circuitous, tardy, and uncertain. "Evidence is to be produced to satisfy the Privy Council that the Importation of Sugar into any particular District is prohibited, and then it is declared to be lawful for Her Majesty in Council to issue an Order allowing the Importation of Sugar from such District into Great Britain at the lower Rate of Duty." In support of this Complaint, Mr. Larpent, the Chairman of the East India and China Association, stated, that "the Parties in India think that the Proof of such Prohibition should be left to the Authorities in India, and not reserved, as it were, for the Satisfaction of the Privy Council here, which would raise open Questions as to the Nature and Extent of the Prohibition to import Sugars, and would, perhaps, throw Obstacles in the Way of these Presidencies of India (which, by their own Authority, prohibit the Importation of Sugar) benefiting by the Advantage of being placed on an equal Footing of Duty with the West Indies."

Sugar.

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By the 6 & 7 W. 4. c. 26. (passed on the 4th of July 1836) it was enacted, that after the 1st of December in that Year it should not be lawful to import into any Part of Bengal, or of any Dependency thereof, being a British Possession, any Foreign Sugar, nor any Sugar the Growth of any British Possession into which Foreign Sugar could be legally imported.

A Power was however given to the Governor General in Council to except from this Prohibition any of the Districts or Dependencies of Bengal, with the Proviso that Sugar the Produce of the Districts or Dependencies so excepted should not be admitted into the United Kingdom at the lower Rate of Duty.

The Act likewise required, before the Entry of any Sugar at the lower Rate of Duty, a Certificate under the Hand and Seal of the Collector and Assistant Collector of Land or Custom Revenue of the District within which such Sugar was produced, that such Sugar was of the Produce of the District, and that the Importation into such District of Foreign Sugar, or of Sugar the

Growth

Growth of any British Possession into which Foreign Sugar can be legally imported, is prohibited; and such particular and minute Provisions are made with respect to this Certificate as seem calculated to effect the evident Purpose of the Act, that the Privilege of Import at the lower Rate of Duty should be strictly confined to Sugar bonâ fide the Produce of a British Possession.

The Act of the 1 & 2 Vict. c. 83. (passed on the 4th of July 1838) provided, that if at any Time satisfactory Proof shall have been laid before Her Majesty in Council that the Importation of Foreign Sugar into any British Possession within the Limits of the East India Company's Charter is prohibited, it shall be lawful for Her Majesty in Council to allow the Importation of Sugar the Growth of any such British Possession at the lower Rate of Duty specified in the before-recited Act, subject to the same Restrictions and Conditions as Sugar the Growth of Bengal may be imported under the Provisions of that Act.

In the first of these Acts, Parliament, assured that Bengal was under such Circumstances as enabled it at once to prohibit the Importation of Foreign Sugar, and to commence the Exportation of Sugar the Produce of its own Soil, made Provisions for the Purpose of effecting such Prohibition, and of encouraging such Exportation.

In the Second Act, desirous of extending a similar Advantage to all British Possessions within the Limits of the East India Company's Charter at the earliest Period consistent with their several Circumstances, it left to the local Legislative Authorities the Power of determining the Period at which the System of Prohibition, with its concomitant Benefits, should commence, reserving only to Her Majesty in Council, not unreasonably, the Power of judging whether the Prohibition as enacted by such local Legislative Authorities was in fact efficient for the Purpose of satisfying the Condition upon which alone the Entry of Sugar at the lower Rate of Duty had been conceded.

It was not probable that a local Legislature would, without ample Notice to the Dealers in Foreign Sugar, pass a Law prohibiting its Importation; and in fact it appears that in Madras such Prohibition now enacted by Law is not to take effect till next June; so that, as might be expected in all Cases, it appears that in the Case of Madras ample Time is afforded to the Parties interested to lay before Her Majesty in Council the Act of Prohibition, and to obtain an Order in Council permitting the Importation of Sugar at the lower Rate of Duty from the Date at which the Prohibition shall take effect.

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The Petitioners next submit, that with regard to Coffee great Uncertainty and Inconvenience have arisen from the Ambiguity of the Words "British Possessions;" that the strictest Interpretation of the Words, notwithstanding the earnest Remonstrances of the Court of Directors, has been in some Cases adopted; and this has not only excluded those Native States with which the British Government has subsidiary Alliances, but also Mysore, where the Government is actually administered by the British Authorities, and where all the Resources of the Country are under its Control.

On the Subject of the Relations subsisting between the British Government in India and the Native Powers, the Committee examined Mr. C. E. Trevelyan, who lately held the Situation of Deputy Secretary in the Political Department to the Indian Government.

That Gentleman stated,—“Mysore is a Portion of the British Dominions in every thing but in Name. The Government is administered by us in every respect. The Country is divided into Districts, which are managed by English

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Collectors and Magistrates on the System of our own Provinces; and these Officers are superintended by a Commissioner residing at Bangalore, and are guided by a Set of Regulations based on our general System."

738. It appears, further, by the Evidence of Mr. Trevelyan, that at the present Time a Certificate of Origin can be obtained from the authorized Officers in the Territory of Mysore, upon the Export of any Goods from Mysore, just the same as if it was an Export from our own Territories. That our Occupation of the Country is in effect permanent; that the Tenure is the continued Incapacity of the Rajah; and that in the event of the Rajah's Decease the Government would revert to us; the Country originally belonged to us, and it would lapse to us as a matter of course.

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744. It appears, further, from that Gentleman's Evidence, that the State of our Relations with Travancore, the Territory of the Nizam, the Rajah of Berar, the Chiefs of Bundelcund, and generally of Central India, is that of supreme Political Control on our Part, and dependent Alliance on their Part. Internally they are independent, but externally their Relations are managed by us. We impose Duties upon the Import of their Commodities, and they impose Duties on ours, unless there are special Reasons for leaving the Trade free on our Side. We never interfere with their Power of levying Duties; but when we do not think it worth while to keep up our own preventive Line, we leave the Trade, as far as we are concerned, free; and that is the Case with respect to the Trade with Lucknow (Oude) and Nepal, and all the States on that Frontier of India. It is evident, therefore, there is no Territory in all India, except our own and the Territory of Mysore, in which a Certificate of Origin can be obtained under the Act of Parliament.

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755. 756.  
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250. With regard to the Coffee from Mysore, Mr. Larpent says, that Merchants always considered that there was practically so little Distinction, if any, between dependent States, entirely surrounded by the East India Company's Territories, and in fact almost identified with them, that Coffee from thence should be imported as if the Produce of a British Possession. Mr. Larpent says, in illustration, that, at the Time there was a discriminating Duty upon Pepper, Pepper was exported from Alepe, upon the Coast of Malabar, a Port of Travancore, subject to a Rajah politically dependent upon the East India Company. An Application was made to the Treasury, he believes, in 1833, for the Admission of Pepper from Alepe at the then low Duty of 1s.; and the Order from the Treasury, dated the 14th of December 1833, gave Permission for Pepper from Alepe to be imported into the United Kingdom on the same Terms as from a British Possession within the Limits of the East India Company's Charter.

The Committee understand that the Facts were as follow:—Pepper, the Produce of Travancore, having been imported from Alepe in 1833, the Merchants Importers applied for the Sanction of the Treasury to allow of its Entry for Home Consumption at the lower Rate of Duty. The Relief applied for was granted on the Recommendation of the Board of Trade, so far as related to the Pepper actually on hand; and this Indulgence was subsequently extended by a further Order. But it is under the Authority of the 6 & 7 Will. 4. c. 60. that the Duty on all Pepper has been reduced and equalized, the Distinction between Pepper the Produce of British Territories and of Foreign Countries having been altogether repealed.

The Petitioners next complain, that "Spirits the Product of any British Possession in America are subject to an Import Duty of only 9s. a Gallon, and

and Spirits the Produce of the British Possessions in India are subject to an Import Duty of 15s. per Gallon; an Excess of 66 per Cent. over the former."

Mr. Larpent says, on the Part of the East Indians, that Rum is a component Part of the Cane Manufacture; and that when Sugar was placed on the same Footing in the East and West Indies, East India Rum should have been considered, as the Mauritius Rum has been, entitled to all similar Advantages; that the Manufacturer of Sugar in the East Indies has no Inducement to send Rum to this Country, and in fact the Use of his Rum in this Country is actually prohibited by the Rate of Duty. He observes, too, that the Import of East Indian Rum is not allowed in any British Colony, except Canada, without an extra Duty. The Importation of Sugar from Bengal has materially improved since the Equalization of the Duty. In 1834 the Quantity imported was very little more than 3,800 Tons, and in 1839 it was about 26,000 Tons; but Mr. Larpent is of opinion that the Export of India is very much dependent upon the State of Prices here, and that no very large Quantity (unless our Prices be high here) will come from India.

The Effect of recent Measures in the West Indies has been, to diminish the general Supplies of Sugar from 232,000 Casks, in the Year 1835, down to 178,000 Casks in 1839, and there is no Surplus. The Prices have therefore considerably advanced,—nearly 20 per Cent.,—and they are considerably higher, 12s. to 15s. and more, than the Prices of Sugar of similar Quality used on the Continent.

Mr. Larpent further states, that the Introduction of Rum, so as to bring it into Home Consumption, is essentially necessary; that in point of fact the Exclusion of Rum from the Home Market makes the Cost of Sugar dearer; and, consequently, if he is right in his Views, that it is nothing but the high Price of Sugar here from the diminished Quantity from the West Indies that is likely to lead to any larger Exportation of Sugar from the East Indies. He considers it very desirable to give the Benefit of the Home Market to all the Produce of the Cane. Mr. Sym, a Gentleman very largely interested in Land in the District of Goruckpore, and engaged in the Cultivation of the Sugar Cane upon an Estate of 25,000 Acres, states, that since the Alteration of the Duty his Shipments of Sugar to this Country have largely increased; that before that he shipped almost none; that in this Year he shall ship 20,000 Maunds; that the Export of Sugar has been of late Years a profitable Transaction; that various Circumstances have combined to render it so; the high Prices here, and the low Rate of Freight. The Ships taking out Emigrants to New South Wales, come on to India for Return Cargoes, and the Freights have fallen to Three Guineas a Ton for Sugar. He intends to persevere in the Extension of the Cultivation, but has now got to a Point that renders it difficult to get rid of the Molasses. Hitherto he had been able to sell it the Native Confectioners, to make Sweetmeats; now the Quantity is so great that he finds the greatest Difficulty in getting rid of it at any Price at all. He does not know that this Year he has been able to sell it all. Last Year he had great Difficulty in getting 18d. for 82 lbs. Weight. He adds, that unless he entertained the Prospect of being able to export to this Country a considerable Quantity of Rum, made from this cheap Molasses, he certainly should not be induced to extend very much his Manufacture of Sugar; the not having a Market for the Molasses is becoming a serious Grievance. He further says, that being unable now to sell the Molasses at all, whatever he

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got for his Rum, after deducting the Expense of making it, and the Freight, would be Profit.

1103. Mr. Benjamin Greene has made a Calculation, that, assuming 82 lbs. of Molasses to cost in India but 18*d.*, it could be manufactured into Rum and landed in England for 1*s.* a Gallon, and would now sell for 3*s.* 6*d.* to 3*s.* 8*d.* a Gallon.

561. The Sugar Cane upon the Estate in which Mr. Sym is interested is

562. 564. cultivated with the Plough. The daily Wages of Labour are 1½*d.* or 2*d.* a

699. 701. Day. The Soil is a sandy Soil, but very retentive of Moisture; it is not

700. manured. The Sugar Cultivation is not allowed to last more than Three

Years in general, and Sugar ought not to be cultivated again for Three Years.

The Land is not in Fallow during that Period, but cultivated with some light

710. Grain Crop. His Land he should think very inferior in Richness to the rich

Lands of Bengal; it would not stand the excessive cropping that the Bengal

712. Lands would stand, but it is not so liable to Inundation. He should think the

alluvial Deposit left by the Ganges Manure sufficient in Bengal. Mr. Trevelyan

777. says, that the Increase which might take place in the Production of Sugar

if the Encouragement were given as prayed for by the Petition is quite

unlimited. The Valley of the Ganges is a Tract of alluvial Country of extra-

ordinary Fertility, about 1,000 Miles long, and from 150 to 300 Miles broad;

and if perfect Freedom of Trade prevailed, and the necessary Degree of

Capital and Skill were applied to the Production of Sugar, it might grow Sugar

778. sufficient for the Consumption of the whole World. By "perfect Freedom

of Trade" he means no more than the Admission into this Country of East

511. Indian Produce at the same Duty as the West Indian Produce. The Ma-

chinery by which the Sugar is made is of a very rude Description. Mr. Sym

has One Cattle Mill, but not a very good one; and the other Machinery

is the common Pestle and Mortar of the Natives. Mr. Gouger is concerned

in an extensive Establishment near Calcutta, where Sugar has been made

to a small Extent, and where Rum has been made to a considerable Extent

with Machinery imported from England. The Rum has been made both from

880. 941. Goor and from Molasses; Goor being the entire Product of the Cane,—the

884. 915. Sugar as well as Molasses. He states that the Molasses have been rather the

898. reverse of cheap; they have been rather in greater Request for the Manu-

899. 900. facture of Rum, which is increasing materially in India, for Export to this

934. Country, for Home or Indian Use, and for Export to the Colonies. He

thinks, that if Sugar were manufactured more extensively he should be able

to produce Goor at such a Price as to enable him to manufacture it into

Rum at a Profit, for the Cultivation of the Sugar Cane is very general

throughout the Upper Provinces, and the Natives boil the Juice into Goor in

935. very small Quantities where it would not answer their Purpose to refine it into

Sugar. But if there were a great Demand for Sugar the Natives would

manufacture Sugar, and only leave to him the Molasses to make into Rum at a

Profit, and he has found that the Case already for Goor is of late much in-

936. creased in Price. His Position, and that of a Gentleman residing at Goruck-

pore, are very different. At Goruckpore the whole of the first Juice of the

Cane would be used for the Purpose of making Sugar in the first instance,

and then the Molasses would be converted into Rum; but where there

was no Demand for the making of Sugar, or an inferior Demand, the Goor

would be used; which contains both Sugar and Molasses; and Mr. Gouger

thinks that the Person who made Rum from Molasses alone would make

it much cheaper than the Person who made it from Goor.

On a subsequent Examination Mr. Gouger stated, that it appeared to him to be so far from the Fact that the Market for Rum was a glutted Market, that he considered Rum to be the only Article of Indian Produce imported into this Country the Supply of which was quite inadequate to the Demand. He made this Observation, not as to Indian Rum only, but as to Rum generally. The Importation, taking a considerable Average of Years, had fallen off; but it had been during the last Three Years rather on the Increase, so that with an increasing Import we had still advancing Prices. From 1837 to 1839 inclusive, the Advance of Price had been from about Thirty to Thirty-five per Cent.

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AN ACCOUNT of the QUANTITY of RUM imported into the United Kingdom entered for Home Consumption and exported in each of the Years ending on the 5th January from 1834 to 1840, both inclusive, and of the Quantity of Rum remaining in Bond on that Day in each of the above Years, distinguishing in each Case East India from West India Rum.

R U M.					
	Years.	Of the British Possessions in the East Indies.	Of the British Possessions in the West Indies, &c.	Other Sorts.	TOTAL.
		Gallons (including Over-proof.)			
Quantities imported	1833	26	5,140,878	5,973	5,146,877
	1834	515	5,121,185	36,789	5,158,489
	1835	10,671	5,481,559	47,940	5,540,170
	1836	37,864	4,885,526	70,552	4,993,942
	1837	65,761	4,422,515	124,819	4,613,095
	1838	45,212	4,644,203	222,812	4,912,227
	1839	170,380	4,079,013	1,228,283	5,477,676
Quantities entered for Home Consumption	1833	- - -	3,492,193	- - -	3,492,193
	1834	- - -	3,345,156	21	3,345,177
	1835	23	3,416,939	4	3,416,966
	1836	- - -	3,324,744	5	3,324,749
	1837	- - -	3,184,239	16	3,184,255
	1838	- - -	3,135,631	20	3,135,651
	1839	1	2,830,520	11	2,830,532
Quantities exported as Merchandise	1833	1,031	1,772,029	9,045	1,782,105
	1834	515	1,610,382	28,218	1,639,115
	1835	6,061	1,652,512	39,214	1,697,787
	1836	28,240	1,244,617	74,117	1,347,004
	1837	63,985	1,064,436	120,113	1,257,534
	1838	36,598	1,064,358	161,151	1,262,107
	1839	59,086	659,528	572,779	1,291,393
Quantities delivered for Ship's Stores for the Use of the Navy, &c.	1833	- - -	800,850	- - -	800,850
	1834	- - -	790,398	- - -	790,398
	1835	- - -	672,661	- - -	672,661
	1836	- - -	815,928	- - -	815,928
	1837	- - -	707,746	- - -	707,746
	1838	3,978	690,492	- - -	694,470
	1839	87,998	634,470	- - -	722,468



An Account of the Quantity of Rum imported into the United Kingdom, &c.—*continued.*

## R U M.

Years.	Of the British Possessions in the East Indies.	Of the British Possessions in the West Indies, &c.	Other Sorts.	TOTAL.	
Gallons (including Overproof).					
1833	1,005	5,359,489	16,608	5,377,102	
1834		4,435,295	13,536	4,448,831	
1835		3,810,544	22,086	3,832,630	
Quantities remaining in Bond on 5th January	1836	4,587	3,549,991	30,808	3,585,386
	1837	14,211	3,050,198	27,238	3,091,617
	1838	15,987	2,516,292	22,928	2,555,207
	1839	20,623	2,270,014	84,569	2,375,206
	1840	43,918	2,224,509	740,062	3,008,489

Inspector General's Office,  
Custom House, London,  
27th March 1840. }

WILLIAM IRVING,  
Inspector General of Imports and Exports.

1067. 1070. • Mr. Benjamin Greene, who is a large Proprietor of Estates in the West  
1079. Indies, is extensively acquainted with the Manufacture of Rum, and has  
1122. directed his Attention to the Question of the Equalization of the Duties on  
East Indian and West Indian Spirits. He is of opinion that the West Indians  
would not be able to stand the Competition (if the Duties were equalized);  
that it would ruin them entirely; that they could not carry on the Cultivation  
of Sugar if the Rum Market was taken from them. That it is from the present  
Price of Rum that they are enabled to pay the additional Expenses of Labour.

Those additional Expenses in St. Kitt's Mr. B. Buck Greene calculates to  
1246. 1245 amount, on an Estate which had 270 Slaves, to nearly Three Times what it  
1242. was. Formerly the Clothing, Herrings, and other Things for the Use of the  
Negroes on such an Estate might cost from 400*l.* to 500*l.* a Year; now the  
1216. Expenses are increased altogether from 800*l.* to 1,000*l.*; yet on that Estate the  
1239. Plough is used to reduce manual Labour, and Labour is reduced Three Fourths  
1210. in the Ploughing Departments; for instance, in opening the Land. They are  
beginning to use the Plough for the Purpose of clearing the Land between  
the Cane Plants; and Mr. B. Buck Greene has sent out Implements to open  
the Land, to do away with the Necessity of the Hoe at all in planting the  
Cane.

1216. In the West Indies, however, the Hoe is most used. There are some Soils  
1218. 1221. on which the Plough could not be used. The Opinion begins to prevail that  
to plant Canes by the Use of the Plough is the most advantageous Mode, and it  
is coming more into Practice.

1235. 1259. The Price of Black Labour, is from 9*d.* to 1*s.* a Day; but continuous Labour  
1258. 1235. cannot be obtained. There may be Fifty Labourers To-day, and To-morrow  
1257. not Ten. To the White Labourers 45*l.* Sterling a Year is given; the Plough  
is used by them. They were introduced at the same Time the Emancipation  
took place; not altogether as a Substitute for other Labour, but to give addi-  
tional Labour, as a sufficient Number of Labourers could not be obtained to  
do the Work without some such Assistance. They are employed as Head  
1256. Men.

Mr.

Mr. B. Buck Greene had at One Time Eighteen Estates under his Direction, upon Twelve or Thirteen of which Rum was made; all in St. Kitt's. Last Year, out of 12,000*l.*, the Proceeds of the Sales that were paid to the Owner, 6,800*l.* and odd was for Rum alone. This is an Estate in Jamaica. Upon the other Estates he manages the Result would be nearly the same, or would rather show a larger Amount for Rum, the Proceeds of the Rum amounting to nearly Two Thirds of the Balance in favour of the Estate. 1150. 1152. 1154.

This Proportion is very different from what it used to be formerly. In 1837 the net Proceeds of that Estate were something like 17,000*l.*, and the Rum was only 4,000*l.* 1155. 1156.

He is not aware that more Rum is now produced in proportion to the Quantity of Sugar than was formerly the Case; but he has written out to alter the Proportions on One or Two Estates in Jamaica, and directed more Rum to be made and less Sugar, in consequence of the Rum being of greater Value than the Sugar from which it is made. If it became less profitable to introduce Rum into this Country, the greater Surplus of Molasses which remained at his Disposal would be sold to the Americans, or shipped to England for Sale; but the Effect would be so to reduce the Price of Molasses as materially to affect the Profits of a West Indian Plantation. The only Use that could be made of Skimmings, if they were not manufactured into Rum, would be to give them to the Stock; and they are not often required for that Purpose, or they might be boiled into Molasses. 1174. 1175. 1176. 1177. 1182.

The present Price of Rum is about 1*s.* a Gallon above the average Price. 1183. 1202.

Mr. Benjamin Greene states that Distillation from Rice had been carried on very profitably in London, for some Time past, by a Person who had taken out a Patent for it, until he was stopped by the Excise, on the technical Ground that Rice was not Grain. The Results of that Person's Experiments were, that upwards of 150 Gallons of Proof Spirit could be obtained from a Ton of Rice; and that from the Cost of Rice in Bengal, which is estimated at about 3*l.* per Ton, he could manufacture Proof Spirit, to be delivered in London at the Cost of 1*s.* 4*d.* per Gallon; and that, taking the Price of Rice in London at from 10*l.* to 13*l.* per Ton, (because the Rice which is used for Distillation does not require to be of the finest Quality, if it is discoloured it does just as well for the Purposes of Distillation,) he could extract 150 Gallons of Proof Spirit from a Ton of Rice, which could be manufactured in England at a Cost of 2*s.* 1*d.* a Gallon. The Cost, taking the present Price of Barley at 5*s.* a Bushel, of English Spirit at Proof, would be 2*s.* 8*d.* a Gallon; whilst the Spirit made from Rice, which costs but 2*s.* 1*d.* a Gallon, sells, in consequence of its Quality, for 9*d.* a Gallon more in the English Market; therefore the Distiller from Rice, who makes his Spirit at the Cost of 2*s.* 1*d.*, has the Advantage of 7*d.* a Gallon plus 9*d.*, the higher Price arising from its Quality; making 16*d.* by which he could undersell the Distiller of Grain; the Rice Spirit would be 9*d.* better and 7*d.* cheaper. This Calculation is made on the Assumption that the Duty on Rice is 1*s.* a Hundred Weight. 1078. 1079. 1082.

Mr. B. Greene is of Opinion, that the Combination of Molasses and Rice is the best Material for Distillation, that combined they are the best, but that Rice is the next best. He considers Rice to be the best and cheapest Grain with which he is acquainted, and that a larger Quantity and a better Quality of Spirit can be produced from Rice than can be obtained from an equal Weight of any other Corn. 1083.



1087. 1088. In a Sample of Spirit (which he produced), which came over under the Denomination of East Indian Rum, Mr. B. Greene thought he discovered a
1090. 1091. Portion of Rice. With Maple Rum or Date Rum he was not acquainted; but he said that Spirit, when it is distilled up to anything above Fifty per Cent. over Proof, is almost tasteless Spirit with regard to Flavour, and you may colour it, or give it almost any Flavour you please; and he thinks, that if judiciously done, it would be impossible to find out what it was distilled from.
- Mr. Dehany gives Evidence to the same Effect.
507. On the other hand, Mr. Sym says, that Spirit is not made from Rice in any Part of India in which he has been, but he has heard that it is made from
1100. Rice in Ceylon; and it appears by Mr. B. Greene's Evidence already referred to, that from Molasses at the Price mentioned by Mr. Sym, 1s. 6d. for Eighty-two Pounds, Rum could be made and landed in England for 1s. a
1107. Gallon, while Rum made from Rice costing 2l. 18s. or 3l. 2s. a Ton could be made and landed in England for 1s. 4d. a Gallon.
892. Mr. Gouger says, that he has seen Spirit made from Rice, but he imagines that it would be impossible so to adulterate that Spirit as to make it resemble
893. and be mistaken for Rum, the Flavour being quite different. He says too, that a very small Quantity of the Products of any Palm mixed with Goor
889. or Molasses will immediately deteriorate the Quality of the Rum; and his
890. Distillery was stopped, rather than use Molasses in which a Mixture of Palm Product might be apprehended.
- Mr. B. Greene having been asked, if the Mixture of Rice with Molasses made so perfect a Spirit, would not the West Indians have got into the
1100. Practice of importing the Carolina Rice, and mixing it with their Material, for the Purpose of improving the Spirit; he replied, that the Labour in any thing that requires Manufacture in the West Indies would amount almost to a Prohibition, besides the Expenses of Freight, and greater Cost of Carolina Rice, which appears however to be importable into the West Indies at not a high
1099. Duty, although Mr. Greene could not exactly speak to its Amount.
- Mr. James Macqueen states, that he understands a Maund of Molasses, equal to from Seven and a Half to Eight Imperial Gallons, can be obtained
1331. in the East Indies for 1s. 6d.; that the Price of Molasses in the West Indies is from 1s. 3d. to perhaps 1s. 6d. a Gallon; he estimates therefore the Price of
1332. Molasses in the West Indies as being fully Six Times greater than the Price in the East Indies. He says that the Maund of Molasses of Seven Gallons
1333. and a Half ought to produce Six Gallons and a Half of Proof Spirits, of which the current Price here would be from 3s. 9d. to 4s. 9d. the Gallon. The
1339. Mercantile Freight and Charges he calculates at 9d. a Gallon, the Cost of
1340. Production and Distillation 6½d., and the Value of the Molasses about 2½d., making together 1s. 6d. as the Cost of the Gallon delivered in England.
- Mr. Macqueen states, that the Price of Labour now varies from 8d. or 9d. a
1382. Day in the old Leeward Island Colonies to 1s. 6d. in Jamaica, and that it is
1383. even as high as 4s. in British Guiana and Trinidad; but it appears from his Evidence, that when the various Productiveness of these several Colonies is taken into Consideration, the various Price of Labour presses with equal Weight
1397. upon all.
- Mr. Macqueen entered into several Details to show that in consequence of the Deficiency of Labour in past Years a greatly deficient Produce might be
1424. 1425. expected in 1840 and 1841, and any present Increase of Labour would not
1426. 1427. be

be shown, in the Crops till 1842 or 1843. He is afraid that this Year and the next are the worst Days the West Indies have to see; after that, he hopes they will get better.

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He considers that the East Indian Sugar is introduced in a more refined State than the West Indian, and that consequently the Duty presses less heavily upon it.

1491. 1492.  
1493.

He considers too, that the West Indies are, as compared with the East Indies, subjected to a Disadvantage by being compelled to purchase Fish, Lumber, and certain other Articles from the British North American Colonies at a higher Price than they could obtain such Articles from the United States.

1448.

He likewise gives Evidence as to the increased Expense of Cultivation since the 'Termination' of the State of Slavery.

1458. and seq.

The Petitioners next complain, that "Tobacco, the Produce of the British Possessions in America, pays a Customs Duty of 2s. 9d. a Pound; if raised in British India it is charged 3s. a Pound, the same as is paid on the Article when imported from Foreign States."

Tobacco.

It appears that this Distinction was made in 1825. It has become entirely inoperative with respect to the British Plantation in Canada, to which it was directed. The Export from Lower Canada in 1836 was 22,100 Pounds, whilst the Import was 92,326; practically, therefore, the Competition in the Article of Tobacco is between the United States of America and British India.

285.

In a Report of the Chamber of Commerce of Calcutta, dated April 1839, it is stated, that, the Fact of East Indian Tobacco having been used in England during the Scarcity of American Tobacco at the Difference of 3d. is a Proof that the Article needs only the Reduction of Duty to bring it into regular Consumption.

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The Quality of the East Indian Tobacco is admitted to be inferior to the Quality of that from the United States, but it is hoped that by Encouragement it might be improved and adapted to the English Market.

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Mr. Trevelyan thinks that the Inferiority in the Tobacco of India is partly inherent in the Plant, and partly arises from the Circumstance that there is not so much Care given to its Manufacture as in America.

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Mr. Larpent has never understood that there is any Reason to suppose that Tobacco could not be produced in the East Indies of as good a Quality as that which we derive from the United States; that there is nothing in the Nature of the Soil to prevent it.

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It appears that the American Freights vary on Tobacco from 30s. to 70s. per Hogshead, or 40s. to 90s. per Ton of Fifty Cubic Feet.

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The East India Freight is about 5l., but it varies from 3l. 10s. to 6l. 10s. in consequence of the Variation in the Quantity of Shipping.

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The average Freight from the United States may therefore be considered to be lower than that from India; the Length of the Voyage from the United States is much less, and, as Mr. Trevelyan observes, East Indian Tobacco has to pay the same Duty as Virginian Tobacco, which is much more valuable; so that the Duty upon East Indian Tobacco is really much heavier than that on Virginian Tobacco.

The Petitioners next submit, that it is alike unnecessary and oppressive to aggravate the Difference between the British and the Indian Manufacturer by

Cotton Goods.

unequal Duties, the Inequality being in favour of the former and at the Expense of the latter. They observe that the Cotton Piece Goods of England are imported into Calcutta at an ad valorem Duty of only Three and a Half per Cent. if in British Bottoms, and Seven per Cent. if in Foreign Bottoms; while the Cotton Piece Goods of India brought to an English Port pay an ad valorem Duty which is in no Case less than Ten per Cent.

362. Mr. Larpent does not apprehend that if the Duty upon the Importation of Cotton Goods from India were lowered to the Amount of the Duty upon the Importation of British Cotton Goods into India, any considerable Importation of Indian Cotton Goods would take place; for, in point of fact, Bengal Cotton Goods have ceased to be an Article either for Home Consumption or for Export, our own Manufactures having superseded them in all the Markets to which they were formerly sent. Madras Cotton Goods, consisting of Salampores and Madras Handkerchiefs, are not at all used in this Country, except a few Bales of fine Longcloths and a few Madras Handkerchiefs too trivial to notice. They are exported from hence to our various Possessions in the West Indies, and wherever there is a Black Population, for whose Use they are destined. Mr. Larpent submits, that it would be better to put an end to the Inequality; no practical Evil can result from doing so, and it would be beneficial as a Matter of Feeling.

Silk. The Petitioners next complain, that in regard to Silk Piece Goods the Inequality is still greater, they being subjected in British Ports to a Duty of Twenty per Cent., while British Silks are admitted into Calcutta at Three and a Half per Cent. if imported in British Bottoms, and Seven per Cent. if in Foreign.

366. Mr. Larpent is of opinion, that if this Duty were reduced the Home Consumption would be materially increased, and the Trade benefited. He alludes particularly to the Article of Corahs, which is a White Silk Handkerchief, not printed; in fact, the raw Material for our Manufacture, inasmuch as it is to be printed here.

In 1839 the Quantity entered for Home Consumption was 38,000, and the Export was 352,000.

On a subsequent Examination, Mr. Larpent stated, that of the 352,000 Corahs exported, very much the largest Portion was taken out of Bond under Security; was printed here; was returned into Bond and exported, the Security being cancelled on Exportation.

It is considered that if the Duty did not operate so heavily, the Consumer here would purchase the Corah when printed, as well as the Foreigner; the Silk Printer would have a larger Quantity to print, and the Revenue would gain.

The Petitioners further complain, that while Articles which long formed the Staple Manufactures of India are not admitted into Great Britain at a less Rate of Duty than Ten per Cent., the Rate in many Instances, especially on Drugs and Spices, amounts to 100, 200, and 300 per Cent. on the Value of the Article.

379. Mr. Larpent says, that it is the Opinion of the India Trade that the very high Duties do prevent the Introduction of Drugs and other Articles from India. The Indian Drugs are well known to be inferior to the Drugs produced from the other Parts of the World; and the great Object Merchants have in view is to encourage them in the English Market, and improve their Qualities. They are in a rude State now; and the Answer Merchants get,
- 381.

get, when they urge their Correspondents to improve their Qualities, is, "Your Duties are so high that it is of no Use to attempt to improve them."

The Petitioners then suggest, whether it may not be deserving of Consideration,—whether it may not be politic,—to make some Difference in point of Duty between the Tea produced in British Possessions and that obtained from a Foreign Country. Tea from Assam

It appears from the Evidence of Mr. Larpent, who is Chairman of the Company, that a Company has been formed in this Country for the Cultivation of Tea in Assam; and that a Company which it was attempted to establish in India for the same Purpose has joined the English Company; that the Capital which it is intended ultimately to invest in the Undertaking is 500,000*l.*, of which 5*l.* per Share has been already paid; and that confident Hopes are entertained that on raising 7*l.* 10*s.* more per Share the Company will be able to obtain an Act of Incorporation. Not less than 2,000 or 3,000 Coolies, and Sixty or Seventy Chinese, have already been or are about to be sent from Calcutta for Location upon the Land which the Indian Government is to make over to the Company upon the Dikho River, which communicates through the Barhampoota, with the Delta of the Ganges. The Country is much covered with Jungle, and the Population scanty; in fact, the Company have to convey the Population into the Country, which is the chief Drawback upon the Progress of the Experiment. The Accounts which have been received here of the Cost of Production, with every Charge for Conveyance, are such as to render it likely that the Company will considerably undersell the Chinese; and it is considered that Assam Tea would probably be now classed with good and fine Congou Tea. It is declared by the most competent Persons to be a good, strong, and very useful Description; holding out the Expectation, that by continued Attention to the Culture, and improved Experience in the Manufacture, it will become a most valuable and important Article of Commerce, and gradually lessen the entire Dependence upon China which has hitherto prevailed.

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The Petitioners further complain, that at Ceylon the Cotton Goods of Great Britain are charged with a Duty of Five per Cent., those of India with Duties varying from Ten to Twenty per Cent. Goods not specially enumerated in the published Table are directed to be charged Five per Cent. if the Growth or Manufacture of Great Britain, Ireland, or even any Part of Europe; but if the Growth or Manufacture of any other Place (India being included), they are subjected to a Duty of Ten per Cent.; so that not only Great Britain and Ireland, but the whole of Continental Europe, is placed in a better Condition than the Indian Portion of the British Empire. They add, that in the Australian Colonies, British Productions, with the Exception of Spirits, are admitted Duty free. The Goods of all other Countries, including British India, are charged with an ad valorem Duty of Five per Cent. Duties in Ceylon and Australia

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It appears that the Duty upon the Importation of the Manufactures of India into Ceylon did amount to from Twenty to Fifty per Cent., but that it has now been reduced to Ten per Cent.; and that the Wares and Merchandize imported from Great Britain into Ceylon are charged (not Five, but) Four per Cent. It is a Trade of no great Importance; there may be no very great practical Grievance; but there is apparently an Injustice upon the Face of it, of which the Petitioners complain.

474. They consider, likewise, that the Difference of Duty in Australia is, to the Extent of it, injurious; and it is, equally with the other, an unjust Preference given to the British Manufacturer. If the Goods of India are imported into Australia through Great Britain they pay Two and a Half per Cent. still more, therefore marking invidiously the Difference between British Goods and
476. Indian Goods. The most important Export from India to Australia is Grain, which is required only in Times of Drought; so that the Duty of Five per Cent. is practically imposed only when there is great Distress in that Country.

Seamen. The Petitioners lastly submit, that those Provisions of the Navigation Law which relate to Natives of the Territories in India, subject to the British Government, serving as Seamen, operate injuriously to the Interest of such Natives, and that the Policy of continuing the existing Restrictions is a fitting Subject for Consideration.

s. 21. By the 4 Geo. 4. c. 80. Four British Seamen only are required for every 100 Tons of the registered Burthen of any Ship partly manned with Lascars, and if that Proportion of British Seamen should not be procurable the Governments of India, and the Governors of any of His Majesty's Possessions

s. 22. within the Limits of the East India Company's Charter, are authorized to permit the Ship to sail with a less Proportion; and within the Limits of the Charter no Number of British Seamen is required as Part of the Crew. --

478. The Inconvenience is, that a Vessel with a Lascar Crew from India to this Country cannot return but under the Provisions of the Law as applicable to all other British Vessels sailing from a British Port. Negroes, Natives of British Possessions, it appears, are deemed to be British Seamen, although the Natives of British Possessions in India are not so deemed; and there is a Feeling that the Natives of India are entitled to be considered in the same Light.

THE Committee cannot proceed to report to the House their Opinion with respect to the various Matters referred to in the Petition without first directing the Attention of the House to the very peculiar Position in which India is placed amongst all the other Dependencies of the British Crown, and to the peculiar Claims, arising out of that Position, which it appears to have upon the Justice and the Generosity, as well as upon the Policy, of Parliament.

Possessed of a Population Four Times greater than that of the United Kingdom and of all the rest of the British Empire in all Parts of the World, defraying from its own Resources the whole Charge of its Civil Government and of its Military Defence, subjected to the Rule of British-born Subjects in all the higher, and more lucrative and honourable Offices of the State, India is further required to transmit annually to this Country, without any Return except in the small Value of Military Stores, a Sum amounting to between Two and Three Millions Sterling, of which by far the largest Portion must necessarily be transmitted in each and every Year without regard to the Cost at which such Transmission may be made, or to the Derangement of the ordinary Calculations of Merchants which it may occasion.

The Committee cannot doubt that Parliament will see in these Circumstances imperative Reasons for giving to the Prayers of the Petitioners, who approach it on the Part of the People of India, the most favourable and indulgent Hearing; and that it will be a Subject of Regret, if Circumstances of temporary

Pressure

Pressure in other Dependencies of the Crown, or general Views of Policy embracing the whole Empire, should render it necessary to decline complying with any Part of the Claims which have been so strongly urged upon its Consideration.

It appears to the Committee that the general Principle upon which Commercial Regulations affecting the Intercourse between the United Kingdom and the Colonial Dependencies, and the mutual Intercourse of those Dependencies with each other should rest, should be that of perfect Equality, subject to Exception only where the permanent Interests of the whole Empire, or the temporary Circumstances of any Part of our Foreign Possessions, may seem to render such Exception necessary or expedient; that no partial Favour should grant to one Colony any Advantage over another either in the Colonial Ports or in those of the United Kingdom; still less that Parliament should partially secure for the Produce and Manufactures of the United Kingdom any Advantage in any Colonial Port over the competing Produce and Manufactures of its own Dependencies; for it is the firm Conviction of the Committee that Colonial Possessions scattered over the four Quarters of the Globe, and legislatively dependent on the Acts of a distant Government, can only be maintained in peaceful and willing Obedience by making strict Justice and Impartiality the sole Guides of every Legislative Proceeding by which they may be affected.

In accordance with this Principle of Equality, the Committee first strongly recommend the immediate Removal of all those distinctive Duties in Australia and in Ceylon, by which Advantage is given to the Industry of the United Kingdom over that of India and of our other Colonial Dependencies.

In accordance with the same Principle, they should recommend that no Advantage be given in British Ports to the Tobacco of British America over that of British India.

To a certain Extent, East and West Indian Spirits are already placed on a Footing of perfect Equality. Both in respect to the Export of Spirits from the Bonded Warehouse and to the Victualling Contracts, no Distinction is made between the Two Descriptions.

It would have been very gratifying to the Committee, had they deemed themselves justified in recommending further, at the present Moment, that the Duty on East Indian Rum should be at once, and in all Cases, assimilated to that levied in British Ports on Rum the Produce of the Colonies in which Slavery has been recently abolished; but they are reluctantly compelled to admit, that the Circumstances detailed in the Evidence as to the State of Transition in which those Colonies now are, afford Grounds for excepting them at present from the rigorous Application of the general Principle of Equality. It has, however, been stated by one of the Witnesses, a Person well acquainted with the practical Working of the new System, that the West Indies have, in his Opinion, seen their worst Day as to the Difficulty with respect to Labour; and, taking into consideration the productive Powers of India, the Richness and Extent of its Soil, and the Cheapness of its Labour, as well as the present and probable State of the Market for Sugar in this Country, the Committee cannot but indulge the Hope that an Adherence for some further Period to the present Rate of Duty on Rum the Produce of the East and West Indies, while it affords to the West Indies present Relief and the Means of future Prosperity, will not diminish the Cultivation of the Sugar Cane in India, although it must have the Effect of withholding from those



engaged in its Cultivation a new Source of Profit, in which it is admitted that, on general Principles, they have a just Right to participate, and of postponing for a Period the important Relief which the Consumer in this Country would derive from the increased Cheapness of Sugar.

It is highly gratifying to the Committee to remark how considerable has been the increased Importation of East India Sugar, consequent upon the Equalization of the Sugar Duties. The State of this Branch of Trade for the Three Years antecedent and subsequent to the Equalization of these Duties is exhibited in the following Table :

YEARS.	East India Sugar unrefined, imported.	Rate of Duty.
	<i>Cwts.</i>	
1833	111,731	} £ s. d. per Cwt. 1 12 0
1834	76,613	
1835	100,856	
1836	152,163	} 1 4 0 per Cwt.
1837	296,657	
1838	428,854	

The Committee abstain from offering to the House any Opinion upon the Question which has been raised, whether Mysore and other Countries politically dependent upon the British Government in India be entitled to be considered as British Possessions under the Terms of the Act of Parliament, because that Question will probably be brought at an early Period before Her Majesty in Council, when Application shall be made for the Admission of Sugar the Produce of Madras and its Dependencies at the low Rate of Duty, in consequence of the Prohibition to import Foreign Sugar into those Territories, which is to take effect in June next, under a Law made by the Government of India.

It appears by the Schedules of Customs Duties leviable in the Ports of India, that the Government of India has set the Example of Liberality by the Admission of all the Produce and Manufactures of the United Kingdom at a very low Duty ; and, as the Petitioners state, the Cotton Manufactures of England and Scotland have in a great Degree superseded those of India, even in India itself. As far as this is the Effect of the natural Course of Trade, it is not brought forward by the Petitioners as a Ground of Complaint ; but it is natural that they and the People they represent should view with painful Feelings the continued Maintenance in this Country of a high Duty upon an Article of Import, which the British Manufacturer undersells in the very Country in which it is produced ; and it would surely be well to remove from our Schedule of Duties an Inequality which serves no Purpose but that of marking the Political Dependence of the People against whose Industry it is directed.

It would appear from the Evidence that a Diminution of the Duty on the Import of Indian Silks might have more practical Effect, and enable India to extend the Sale of that Article of her Manufacture in the Market of the United Kingdom.

It has so long been the Policy of this Country to foster its own Silk Manufacture, and the Interests involved therein are so extensive, that there may be Reasons for declining to make any such Alteration in the Duty as might have the Effect of leading to any considerable Displacement of British Industry in that Branch of Manufacture ; but one Amendment of the Law has been suggested, on the ground that its Effect upon the Import of the Article of Corals would be not only to benefit the Manufacturer of India, but the British Manufacturer and Consumer also ; and generally the Committee must observe that it would be perfectly consistent with the Principle upon which the Silk Manufacture in the United Kingdom is now protected, if some Advantage were given to our own Colonial Manufacturers of Silk Goods over the Foreign Manufacturer of such Goods more considerable than that which is enjoyed by a Reduction of the Duty now levied upon Silks the Manufacture of India. The Committee have to regret, however, that the actual State of the Revenue seems to oppose present Obstacles to the Alteration in the Rate of Duty both on Silk Goods and on Tobacco, which on general Principles they deem it expedient to recommend.

The Duties on Drugs and Spices have within the last few Years been largely reduced ; the Revenue derived from them is not very important, however disproportioned it may still be to the Value of some of the Articles ; and the Committee recommend a careful Re-consideration of those Duties, with the view of making in them any further Reduction which may appear to be required for the Purpose of affording adequate Inducements to the Producers to direct increased Care and Attention to the Cultivation of them.

In the present infant State of the Speculation for cultivating the Tea Plant in Assam, the Committee think that it would be premature for them to offer to the House any Opinion as to the Expediency of affording any Advantage in the Rate of Duty to Tea which may be exported from that Country, but the Government of India appears to them to have exercised a sound Discretion in giving Facilities to an Experiment which, if successful, would make an important Addition to the Commercial Resources of India, and confer a material Benefit upon the Consumers of Tea in the United Kingdom.

In the Provisions of the Navigation Laws relating to the Natives of India the Committee cannot recommend any Alteration. It appears to them that the Law, as it at present stands, affords to the Merchant Exporter from India every Indulgence which it is consistent with the general Interests of the Empire that he should possess ; and they cannot but think that the Petitioners themselves will, on Consideration, reconcile themselves to Restrictions which, however occasionally inconvenient to Individuals, have for their Object and Effect the Maintenance and Extension of that hardy Race of Native British Seamen by which alone our Colonial Dependencies can be protected, and the Independence of the United Kingdom itself can be secured.





# MINUTES OF EVIDENCE

TAKEN BEFORE THE

SELECT COMMITTEE OF THE HOUSE OF LORDS

APPOINTED TO CONSIDER OF

**The Petition of the East India Company for Relief;**

AND TO REPORT THEREON TO THE HOUSE.

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Session 1840.

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## LIST OF WITNESSES.

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The Lord ELLENBOROUGH in the Chair.

Evidence on the  
Petition of the E  
India Company  
Relief.

JAMES COSMO MELVILL Esquire is called in, and examined as follows :

*J. C. Melvill, Esq.*2d March 18411. YOU are Secretary to the Court of Directors of the East India Company ?  
I am.

2. Can you state the average Amount of Payments necessarily made every Year in this Country by the Court of Directors on account of the Territory of India ?

About 3,200,000*l*.

3. Have you any Statement of the Details of that Sum ?

I have a Statement of the actual Expenditure in the last Year, which, although it exceeds the Average, will give the Committee Information of the Items.

The same is delivered in, and read, and is as follows :

TERRITORIAL PAYMENTS made in ENGLAND by the EAST INDIA COMPANY from  
1st May 1838 to 30th April 1839.

	<i>£</i>	<i>s.</i>	<i>d.</i>
Bills of Exchange drawn on the Court for Interest of India Debt - -	100,017	17	8
Bills of Exchange for Effects of deceased Officers, and other Remittances -	8,104	6	0
Dividends on India Loan Property standing on the London Books - -	117,782	2	10
Advances to the Compassionate Funds of India, repayable there, and Annuities chargeable to the Civil Annuity Funds.	329,867	4	11
Family Remittances and Miscellaneous Payments on account of India -	51,283	3	0
Dividends to Proprietors of East India Stock - - - - -	632,558	15	10
Interest on the Home Bond Debt - - - - -	84,395	15	11
Military and other Public Stores exported - - - - -	236,120	14	11
Purchase and Equipment of Steam Vessels, deducting Amount chargeable to Her Majesty's Government.	136,548	11	10
Transport of Troops and Stores - - - - -	30,012	9	2
Furlough and Retired Pay to Military and Marine Officers of Indian Establishments, including Off- reckonings.	520,906	19	4
Retired Pay and Pensions of Persons of the late St. Helena Establishment, not chargeable to the Crown.	10,259	18	9
Paymaster General of Her Majesty's Forces for Claims accrued against the Company, in respect of Queen's Troops serving in India.	406,201	9	4
Payments under Act 1 Geo. IV. Cap. 71. on account of Retiring Pay, Pensions, &c. of Her Majesty's Troops serving or having served in India.	60,000	0	0
Civil Establishments of India, Absentee Allowances, and Passage Money -	43,344	9	10
Expense of Tanjore Commission in England - - - - -	7,498	16	0
Her Majesty's Mission to the Court of Persia - - - - -	12,000	0	0
Her Majesty's Establishment at Canton - - - - -			
Annuity and Pensioners, including Compensation Annuities under Act 3 & 4 Will. IV. Cap. 85.	253,287	19	9
Lord Clive's Fund—Pensions - - - - -	49,347	17	2
Board of Commissioners for the Affairs of India, Salaries and Pensions -	29,455	8	5
Salaries of the Court of Directors and of the Home Establishment - - -	82,343	3	1
Contingent Expenses of the Courts of Directors and Proprietors, consisting of Repairs to the East India House, Taxes, Rates, Tithes, Coals, Candles, Printing, Stationery, Bookbinding and Stamps, Postages, and various petty Charges.	24,716	18	1
Charges of the College at Haileybury and Military Seminary at Addiscombe	11,797	14	10

Carried forward *£* 3,238,351 16 5

J. C. Melvill, Esq.

Territorial Payments made in England from 1st May 1838 to 30th April 1839. — continued.

2d March 1840.

	£	s.	d.
Brought forward	3,238,351	16	5
Recruiting Charges, including the Expense of the Depôt at Chatham	23,641	10	2
Passage and Outfit of Governors, Commanders in Chief, Judges, Chaplains, Officers in charge of Recruits, and Officers of Her Majesty's Service proceeding to join their Regiments.	18,484	5	0
Grant to the Most Noble the Marquess of Wellésley	—	—	—
Balance of Miscellaneous Items of Receipts and Payments: —	3,280,477	11	7
Excess of Receipts	—	—	—
Excess of Payments	33,836	17	10
	£ 3,314,314	9	7

East India House, 2d March 1840.

4. Are there any of those Charges which are likely to experience any Reduction in future Years, with the Exception of the Compensation to the Officers of the Company who retired upon the Alteration of the Charter?

The Dividend to the Proprietors of East India Stock is redeemable, at the End of Forty Years from the Year 1834, by the Payment of Twelve Millions, and there is a Sum of Two Millions placed in the Public Funds of this Country accumulating as a Guarantee Fund, which will ultimately go towards the Redemption of the Dividend. The Tanjore Commission has ceased, and the St. Helena Pensions are only a temporary Charge. The Compensation Pensions, and other Pensions to the Commercial Servants of the Company, will gradually fall in.

5. That constitutes the Sum of 253,000*l.*, does it not?

The Sum of 253,000*l.* includes all Annuitants, political as well as commercial. The Compensation Pensions form 144,000*l.* of that Sum.

6. Still all those Charges are Annuities, subject to Diminution as the Lives fall in?

They are, so far as regards Commercial and Compensation Pensions.

7. As those Annuities are diminished by the Death of the Persons who hold them, are any other Annuities annually granted which will create a similar Charge?

Not as respects the Compensation and Commercial Annuitants, but as regards other Annuitants there is an Accession of new Annuitants as well as a Falling-in of old.

8. Is there any annual Remittance on account of that Guarantee Fund of Two Millions?

None.

9. It accumulates here in the Public Funds?

It does, by the Re-investment of the Interest.

10. Then it does not form any Part of that Charge of 3,200,000*l.*?

No.

11. Is the whole of that Interest every Year added to the Capital?

It is.

12. With respect to the Sum payable upon the Indian Debt; was it not intended, when the Charter was renewed, that that Portion of the Indian Debt of which the Interest was payable in England should be paid off by the Application to that Purpose of the Assets?

A very large Portion of the Debt was so paid off.

13. As much as it was expected at that Time could be paid off by the Application of that Money?

Quite as much.

14. Then

14. Then the remaining Sum, that which you pay annually as Interest upon the Indian Debt, is likely to remain as a permanent Charge?

*J. C. Meluill, Esq.*

2d March 1840.

Yes.

15. As regards these Military Stores; the Sum at which you have estimated the Expenditure for Military Stores is considerably less than would be required in the event of any continued War in India?

The Amount stated is 236,000*l.*, which was the actual Expenditure of 1838-39, when there was a larger Demand for Military Stores than has been usual of late Years. 236,000*l.*, exclusive of the Charge for Steam Vessels, is, I think, a full average Estimate of this Expenditure.

16. Are you not aware that in One Year there was shipped from this Country an Amount of Stores which cost nearly 1,100,000*l.*?

I am. That was during the Burmese War, and, so far as I recollect, caused a great Accumulation in the Arsenals of India.

17. In what Year was that?

In 1824; during the War with Ava.

18. Is not the average Expenditure, taking the Probability of War, on account of Military Stores, larger than that which appears in that Paper?

If War were to continue for a long Period the Amount would probably exceed what I have stated.

19. Do you apprehend that to be the average Expenditure since the Termination of the Ava War?

The Average has not, I think, been so much as 236,000*l.*

20. With respect to the Debt, the Amount stated is that Portion of the Debt which the Company engaged to pay in England; it does not comprehend that Portion of the Debt which, being received by the Agents of the different Creditors in India, is remitted by them?

Certainly not.

21. Is not that also a considerable Amount?

We have no Means of ascertaining what Proportion of the Interest of the India Debt is remitted to England through private Channels.

22. Do you suppose that to bear any great Proportion to the Amount paid by the Company itself?

I do not think it is considerable.

23. Considering the Extent to which Steam Navigation will in all probability be carried in future Years, do you apprehend that the Charge which you have mentioned for Steam Vessels is likely to be increased or to be diminished upon the Average of Years hereafter?

Rather diminished than increased, I think. 136,000*l.* is the Sum stated in his Account for the Purchase and Equipment of Steam Vessels, after deducting Amount chargeable to Her Majesty's Government.

24. Between what Places does that Steam Navigation proceed?

This Expenditure is partly for the Mail Communication between Bombay and Suez, and partly for Vessels intended to be attached to the Indian Navy for general Service.

25. Does it include any Expense in building Steam Vessels?

Yes, it does.

26. Can you distinguish to what Extent?

The principal Part of this Expenditure was for building.

27. Is that an Account ending in May 1839?

It is. If the Committee please I can deliver in a Statement of the Payments made under each Head in each of the Five Years of the present System.

The same is delivered in, and read, and is as follows:

TERRITORIAL PAYMENTS made in ENGLAND by the EAST INDIA COMPANY from 1st May 1834 to 30th April 1839.

	1834-35.			1835-36.			1836-37.			1837-38.			1838-39.			TOTAL.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Bills of Exchange drawn on the Court for Interest of India Debt	620,283	0	8	526,501	13	2	462,201	2	5	108,692	7	5	100,017	17	8	1,827,696	1	4
Bills of Exchange for Effects of deceased Officers, and other Remittances	40,991	17	8	22,111	18	8	18,869	6	0	9,845	14	6	8,101	6	0	99,953	2	10
Dividends on India Loan Property standing on the London Books	-	-	-	-	-	-	10,628	11	10	110,394	15	2	117,782	2	10	238,805	9	10
Advances on the Compensation Funds of India, repayable there, and Annuities chargeable to the Civil Annuity Funds.	273,217	19	8	270,357	17	9	274,516	15	3	311,284	18	7	329,867	4	11	1,459,244	16	2
Family Remittances, and Miscellaneous Payments on account of India.	10,299	15	9	9,216	6	6	60,084	14	8	89,504	9	5	51,263	13	0	220,358	9	4
Dividends to Proprietors of East India Stock	636,825	17	5	626,098	6	7	637,086	1	8	626,570	6	4	632,558	15	10	3,159,139	7	10
Interest on the Home Bond Debt	92,857	18	9	83,555	17	8	115,131	16	9	139,341	7	0	84,395	15	11	515,282	16	1
Military and other Public Stores exported	202,855	8	0	186,483	18	7	224,912	6	5	226,750	16	0	236,120	14	11	1,077,123	3	11
Purchase and Equipment of Steam Vessels, deducting Amount chargeable to Her Majesty's Government.	-	-	-	-	-	-	52,426	12	4	37,812	11	4	136,548	11	10	226,787	15	6
Transport of Troops and Stores	44,411	14	4	23,709	10	6	26,222	10	4	19,537	9	7	30,012	9	2	143,893	13	11
Furlough and Retired Pay to Military and Marine Officers of the Indian Establishments, including Off- reckonings.	521,316	12	1	475,576	17	2	489,200	1	10	488,570	11	1	520,906	19	1	2,495,571	1	3
Retired Pay and Pensions of Persons of the late St. Helena Establishment, not chargeable to the Crown.	-	-	-	-	-	-	-	-	-	-	-	-	10,259	18	9	10,259	18	9
Paymaster General of Her Majesty's Forces, for Claims accrued against the Company in respect of Queen's Troops serving in India.	120,000	0	0	120,000	0	0	120,000	0	0	120,000	0	0	406,201	9	4	886,201	9	4
Payments under Act 4 Geo. IV. Cap. 71, on account of Retiring Pay, Pensions, &c. of Her Majesty's Troops serving or having served in India.	60,000	0	0	60,000	0	0	60,000	0	0	60,000	0	0	60,000	0	0	300,000	0	0
Civil Establishments of India. Absentee Allowances, and Passage Money	38,633	0	4	30,792	5	3	32,483	3	7	33,169	17	1	43,344	9	10	187,422	16	1
Expense of Tanjore Commission in England	7,927	7	4	7,921	12	4	7,881	11	4	7,905	8	5	7,498	16	0	39,140	15	5
Her Majesty's Mission to the Court of Persia	6,500	0	0	23,733	10	2	15,000	0	0	12,000	0	0	12,000	0	0	69,233	10	2
Her Majesty's Establishment at Canton	7,633	6	8	7,633	6	8	-	-	-	11,286	6	0	-	-	-	26,552	19	4
Annuities and Pensions, including Compensation Annuities under Act 3 & 4 Will. IV. Cap. 85.	145,457	16	9	250,602	17	5	251,115	14	7	259,386	6	5	253,287	19	9	1,159,850	14	11
Lord Clive's Fund—Pensions	47,792	1	3	43,109	5	4	46,409	19	3	47,348	0	0	49,347	17	2	234,007	3	0
Board of Commissioners for the Affairs of India; Salaries and Pensions	31,310	4	8	31,378	0	0	29,801	12	2	29,443	16	2	29,455	8	5	151,389	1	5
Salaries of the Court of Directors and of the Home Establishment	82,859	10	8	82,800	19	6	75,016	8	7	77,160	19	0	82,843	3	1	400,681	0	10
Contingent Expenses of the Courts of Directors and Proprietors; consisting of Repairs to the East India House, Taxes, Rates, Tithes, Coals, Candles, Printing, Stationery, Bookbinding, and Stamps, Postages and various petty Charges.	28,621	15	6	25,748	7	1	21,729	4	1	29,157	14	7	24,716	18	1	129,973	19	4
Charges of the College at Haileybury and Military Seminary at Addiscombe	23,444	1	9	20,842	10	5	17,872	4	6	17,770	19	9	11,797	14	10	91,727	11	3
Recruiting Charges, including Expense of the Depot at Chatham	20,901	5	1	23,160	17	2	23,420	2	11	24,417	13	5	23,641	10	2	115,541	8	9
Passage and Outfit of Governors, Commanders in Chief, Judges, Chaplains, Officers in charge of Recruits, and Officers of Her Majesty's Service proceeding to join their Regiments.	23,473	11	6	18,992	13	9	20,518	19	9	16,278	16	11	18,484	5	0	97,748	6	11
Grant to The Most Noble The Marquess of Wellesley	-	-	-	-	-	-	-	-	-	20,000	0	0	-	-	-	20,000	0	0
Balance of Miscellaneous Items of Receipts and Payments:—	3,087,614	5	10	2,989,358	11	8	3,092,532	0	3	2,933,534	4	2	3,280,477	11	7	15,383,616	13	6
Excess of Receipts	24,292	7	1	29,383	6	2	1,949	10	9	-	-	-	-	-	-	Excess Payments.		
Excess of Payments	-	-	-	-	-	-	-	-	-	45,879	9	3	33,836	17	10			
	3,063,321	18	9	2,959,975	5	6	3,090,582	9	6	2,979,513	13	5	3,314,314	9	5	15,407,707	16	7
	Average of the Five Years, per Annum															£ 3,081,511 11 4		

East India House. 2d March 1840.

28. In consequence of the Demand for more British Troops in India the Payments in this Country on account of those Troops will be larger in the Year now current than in the Year to which you have referred, will they not? J. C. Melvill, Esq.  
2d March 1840.

The Demand for the Service of this Year will be larger than that for 1838-39, but in the latter Year there was a large Sum paid to the Queen's Government for Arrears of former Years. The total Payment in 1838-39 was 466,000*l.*; the Average of the future annual Payments on that Account may, I think, be taken at about 270,000*l.*

29. Is that on the Supposition that the present Number of British Troops will be maintained in India?

Yes.

30. Taking the whole of the Items together, from your Knowledge of the Affairs of the Company, have you any Reason to suppose that the Charge of 3,200,000*l.* is a fair Average of what may be in future expected?

I think it is.

31. You see no material Reason to expect that it will be either much increased or much diminished?

I think not.

32. There is an Item in that Account with respect to the Mission to the Court of Persia; is the Diplomatic Mission to the Court of Persia at the Expense of the East India Company?

The Persian Mission is under the Queen's Government, to whom the Company pay on that Account 12,000*l.* per Annum so long as an efficient Mission is maintained.

33. In what Manner has the Court of Directors provided in this Country the Sum necessary to meet those Charges since the Termination of the Charter?

By Bills on India, by Advances in India and China upon Goods hypothecated, by Bills drawn on Her Majesty's Government in Repayment of Advances made for the Queen's Service, by Consignments of Silk, and also by Appropriations from the Proceeds of the Commercial Assets of the Company realized under the Arrangement of 1834.

34. Can you furnish a Statement to the Committee showing in what Proportions the Sums required for Payments here have been derived from those different Sources?

In the first Year, 1834-35, by Bills on India, 732,000*l.*

35. What is meant by Bills on India?

Bills drawn by the Court of Directors of the East India Company upon the Government of India, and exchanged in this Country for Cash.

36. That is, payable out of the Public Revenue in India?

Yes. The Amount remitted in 1834-35, by Advances made in China, was 511,000*l.*

37. Was that on Property belonging to the Company there?

Advances made by the Company's Agents in China to Shippers of Tea and Silk, which were hypothecated to the Company as Security for the Repayment of the Advances.

38. In what Way were the Advances made?

Under Regulations framed by the Company, and promulgated both in India and in China, specifying the Terms upon which Advances would be made to a limited Amount proportioned to the Value of the Goods, repayable at a certain Rate of Exchange.

39. In what Manner did the Company make an Advance; by a Bill upon India?

The Company's Agents obtained Funds in China by Bills upon India. The Amount remitted in 1834-35, by Advances made in India, was 222,000*l.*



*J. C. McNeill, Esq.*

2d March 1840.

40. That is Advances upon Goods in India sent to Europe?  
Yes. The Amount realized in 1834-35, by Sales of Silk consigned from India, was 513,000*l*.

41. In what Manner is that done?

The Silk was consigned by the Bengal Government to the Company, and sold in this Country.

42. Consigned by the individual Merchants of India?

No; by the Government of India, under an Arrangement reserved to the Company in 1834, to obviate an apprehended Danger from the sudden Termination of the Company's Transactions in Silk. They were therefore allowed to continue their Consignments for a Time, and to take proper Opportunities for disposing of their Filatures.

43. Did they buy Silk in India?

The Silk has generally been obtained in India by means of Advances made by the Government. This Business has now ceased; the Company have disposed of their Filatures, and the Trade in Silk, is wholly in the Hands of Individuals.

44. In the last Year was any Sum appropriated to the Payment of Territorial Charges in this Country from the Proceeds of the Company's Commercial Property?

Not in the last Year. The Deficiency in the Territorial Remittances in former Years to meet the Territorial Payments has been made up out of those Funds.

45. Are you not capable of stating how much has been appropriated in each Year?

Yes. There is only One Year in which the Remittances from India were less than the Expenditure, viz. 1834-35, and in that Year the Amount taken from the Assets was 2,188,000*l*.

46. Is that Fund which was created by the Sale of the Company's Commercial Property now so exhausted as to be no longer capable of being applied to make up the Deficiency between the Remittances from India and Payments in this Country?

It is; the Proceeds from the Company's Assets have been entirely appropriated.

47. Will you give the Items of Remittances for the subsequent Years?  
They were as follow; viz.

	1835-36.	1836-37.	1837-38.	1838-39.
	£	£	£	£
Bills in India	2,045,253	2,042,232	1,706,185	2,346,591
Advances on China	957,738	968,236	297,852	394,396
Advances in India	1,099,017	1,052,573	990,655	630,915
Sales of Silk	284,516	56,292	122,038	66,833

48. In the course of those Five Years the Court of Directors has paid off a Portion of the Bond Debt, has it not?

It has.

49. Will you state to what Amount?

1,771,000*l*.

50. Has there not likewise been discharged in this Country a Portion of the Indian Debt, of which the Capital was payable in this Country?

There has.

51. To what Extent has that been?

5,445,000*l*., on account of the Principal of the old remittable Debt.

52. Has any other Payment been made, since the Termination of the Charter, which will not occur in future Years?

The Carnatic Debt has been discharged; Principal 2,667,000*l*., and Interest 49,000*l*.

53. The

53. The whole of the Carnatic Debt?

Yes.

*J. C. Melvill, Esq.*

2d March 1840.

54. What is the total Amount of the Charges on account of the Payment of Debt which have occurred since the Termination of the last Charter, and which will not occur again?

The Debt discharged has amounted to nearly Ten Millions Sterling.

55. The whole of that Sum has been furnished by Proceeds of the Sale of the Company's Property?

Yes; and also 2,000,000*l.* for the Guarantee Fund, 2,188,000*l.* in aid of Territorial Charges, and 570,000*l.* for outstanding Obligations; making a Total of more than Fourteen Millions and a Half of Commercial Assets realized and appropriated.

56. On the Average of future Years the Demand upon India for Remittance will be larger than it has been upon the Average of the last Five Years; not that the Charges in this Country to be defrayed will be larger, but the Remittances from India will be larger, inasmuch as 2,000,000*l.* has in the last Five Years been contributed from Commercial Assets of the Company?

Clearly so.

57. A Portion of the remittable Debt is still payable in this Country?

The whole of the remittable Debt was advertised for Discharge, but simultaneously a new Loan, called the Transfer Loan, was opened, which is also remittable Debt, but at a lower Rate of Interest, and also at a lower Rate of Exchange, for the ultimate Discharge of the Principal. The Amount transferred to the new Loan from the old remittable Loan was about 3,500,000*l.*; the Remainder of the remittable Debt was paid off to the Extent, as I have before stated, of 5,700,000*l.*

58. Is the new Loan equally a remittable Debt?

It is, but upon different Terms.

59. The Amount then of the remaining remittable Debt of this new Transfer Loan is about 3,500,000*l.*?

It is.

60. Of which the Interest is payable in this Country?

Yes.

61. And the Capital, when it is paid off?

Yes.

62. Can you form any Estimate of the Amount of the necessary Remittances in the Transfer of private Fortunes from India to this Country?

I have Difficulty in forming any thing like a satisfactory Estimate of that Amount. The Fortunes made in India are less than they formerly were, and a Portion of what is made is left in India. Part of the Savings of the Civil and Military Servants of the Company consist of Subscriptions to Funds upon which they will ultimately become Annuitants. To the Extent of these Subscriptions the Savings remain in India. My Impression is, that about 500,000*l.* a Year may be the Amount of private Fortunes transferred from India to this Country.

63. An Individual desirous to transfer his Property from India to England would probably, except under particular Circumstances, not transfer it in One Year, unless the Exchanges were favourable for such a Transmission?

No.

64. And consequently there would be no forced Pressure upon the Exchanges for that Transmission?

No.

65. But the 3,200,000*l.*, which on the Average of Years the Company demand in this Country, must be furnished, no Matter what the Cost is at which it is transmitted to this Country?

It must be.

*J. C. Melvill, Esq.*  
 2d March 1840.

66. Do you consider that a greater Portion of the Fortunes made in India than formerly are retained in India now for the Purpose of being embarked in Speculation or other Operations in that Country?

Probably, as Europeans are now permitted to settle and to hold Lands.

67. Has that Permission the Effect of retaining in India Money which would, under other Circumstances, have been remitted to this Country?

I think it must have that Effect.

68. When you say that the 3,200,000*l.* are necessarily to be remitted every Year from India to this Country, have not the Company the Means of allowing a Portion of it to pass over from One Year to another, according to the State of the Exchange, or are they obliged to have the precise Amount each Year?

The 3,200,000*l.* must be paid in this Country.

69. Have you not, by the Management of your Finance in this Country, either by increasing or diminishing your Bonded Debt, or by other Means, the Possibility of passing the Surplus of One Year into another, so as not to make it absolutely imperative to have the precise Sum in any particular Year?

Clearly. If the Company begin the Year with an affluent Cash Balance, that Balance will admit of some Reduction at the Termination of the Year, and to that Extent may supply a Deficiency in the Remittances from India. The Company have the Power also of issuing Bonds much beyond the present Amount of that Debt.

70. If a Disappointment occurred to the Extent of Half a Million, more or less, in one Year than another, it would not put the Company to any great Inconvenience?

I should hope not.

71. But would not the Court of Directors resort with great Reluctance to the Measure of increasing their Debt in this Country, payable here?

With the greatest Reluctance.

72. It is the last Measure they would willingly adopt?

Yes.

73. Have they a limited Power of issuing Bonds?

It is limited, I think, to 7,000,000*l.*

74. What does that Limit mean; does it mean that the Bond Debt may not exceed 7,000,000*l.*?

It must not exceed 7,000,000*l.*; that is the Extent beyond which Parliament does not permit it to go.

75. What Amount is there now out?

About 1,700,000*l.*

76. Can you state at what Rate of Exchange in each Year the Company have obtained their necessary Funds from India since the Termination of the last Charter?

By Bills on India, in 1834-35, at 1*s.* 10½*d.* the Company's Rupee.

77. What is the Company's Rupee?

A new Rupee, designed to take the Place of the Sicca Rupee.

78. Is it of the same Value?

It is of less Value.

79. That is an Alteration made since the last Charter?

It is.

80. What is the Difference between that and the Sicca Rupee?

The Company's Rupee is worth 1½*d.* less than the Sicca Rupee; the actual Value of the Company's Rupee, taking the Market Price of Silver in London, is 1*s.* 10½*d.*

81. Is that its Bullion Value?

Yes; taking the Market Price of Silver in London,—not the Mint Price.

82. What

82. What is the Market Price of Silver?

The Market Price is from 4s. 11½d. to 5s. per Ounce. The Rates realized in the other Modes of Remittance in 1834-35 were, by Advances made in China, 2s. 0½d.; by Advances made in India, 2s. 0¾d.; by Silk, 2s. 10d.

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83. When you say that the Drafts in India have only realized 1s. 10¾d., do you mean allowing for the Interest of Money and the Difference between the Time of Payment of the Bills?

No; in those Rates the Interest has been left out.

84. Can you state what the Difference of Period is?

The Bills on India are drawn at Sixty Days Sight; the Overland Communication carries those Bills to India in Two Months, consequently the Bills are paid at about Four Months after the Company have received the Money here.

85. So that you obtain the Advantage of Four Months Interest upon the Sum that you raise in this Country?

Yes. On the other hand, the Bills from India and from China are at Six Months Sight, and it is not the Practice of the Company to send them Overland; they are sent simultaneously with the Goods, and, consequently, there is a Period of Ten Months during which the Company lose the Interest.

86. Then you estimate that there should be an Allowance for Ten Months Interest?

Yes. The average Rate at which the Company have realized all their Remittances during the whole Period of Five Years is 2s. per Company's Rupee.

87. Does that include the Remittance of Silk?

It does.

88. Have you a Statement of the Average, exclusive of Silk, by Bills?

1s. 11.761d. per Rupee.

89. When you state the Exchange realizing 2s. 10d. upon Silk, a Portion of that must be properly taken as Profit upon your Trade in Silk, not as a mere Exchange?

Certainly.

90. In what Manner does the Court of Directors proceed when it desires to realize Funds in this Country by means of Bills on India?

It advertises. The Company's Treasury is always open for Cash for Bills upon India. The Company regulate the Amount paid in by the Exchange; when they want Money they lower the Rate, and when the Money comes in too rapidly they raise it.

91. But they fix in their Advertisement the Amount of the Exchange at which they are willing to receive the Money?

They do.

92. Is the same Course pursued in India?

It is. The Government of India advertise the Terms and Conditions upon which Advances will be made under Hypothecation, and specify from Time to Time the Rate of Exchange at which they are prepared to make such Advances.

93. In India, therefore, if the Government finds that it cannot procure the Sums, it must necessarily send to England, at the Rate of Exchange last mentioned; inasmuch as at that Rate of Exchange it is not profitable for a Merchant to remit Goods, they raise the Exchange until they effect their Purpose; that is, they give more and more Rupees for the Pound Sterling until they make it profitable to remit Goods hypothecated to them for the Purpose of realizing that Sum in England?

Exactly so.

94. Have there not been Representations made to the Court of Directors upon the Subject of that Remittance from India by Merchants interested in the Trade with that Country?

There has been a Representation made complaining of the Operation of that

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Arrangement as respects India, and as respects China there were several such Representations.

95. Can you state the Substance of those Representations ; of that relating to India ?

The general Allegation was, that by the System of advancing Monies in India and in China upon Goods undue Encouragement was given to Speculation, which deranged the Calculations of Merchants.

96. What was the Request preferred by the Merchants who made that Representation ?

It was that the System of Advances might be discontinued, and that the Company might resort entirely to Bills upon India, as the sole Means of Remittance.

97. Their own Drafts ?

Yes.

98. Would not that have precisely the same Consequence ?

I think not exactly ; the Bills upon India are exchanged for Capital deposited here. The Advances in India are Capital advanced to Shippers.

99. But if the Company, in order to raise so very large a Sum in this Country, had been obliged to give a Rupee in India for a comparatively very small Payment in this Country, would not that still have had the Effect of encouraging the Trade in India beyond that which the ordinary Demand would have warranted ?

I think the primary and principal Effect of a great Fall in the Exchange would be to discourage the Export of British Manufactures.

100. What was the Answer given by the Court of Directors to that Representation ?

The Court of Directors have abolished the China Agency, and discontinued making Advances in China.

101. In consequence of that Representation, or from its not answering its Purpose to continue it ?

That Representation may have had some Effect, but the Court of Directors found that they obtained sufficient Funds independently of those received by Advances in China, which they therefore relinquished, as the Mode to which the strongest Objection was taken.

102. Since what Time had that Relinquishment been made ?

It takes effect at the Close of the present Season.

103. As regards the Drafts upon India from this Country, to what Extent was the Court of Directors capable of acquiescing in the Desire expressed by the Merchants ?

They advertised that their Demands upon India would amount to about 3,200,000*l.* per Annum, and that if there should be any material Alteration in that Amount further Notice would be given.

104. Do the Directors find or do they apprehend any Difficulty in being able to draw to the full Amount of their Wants ?

There is, I think, a growing Impression that they will ultimately be able in that Mode to obtain all that is required.

105. Do you not suppose that leaving Transactions to the ordinary Operations of private Trade must necessarily increase the Means to the Company of acting by direct Drafts on India ?

Certainly.

106. Is the Company apprehensive that by abandoning the other Mode of operating they may expose themselves to be acted upon by a Combination on the Part of the Merchants trading to India so as to force the Exchanges ?

I do not think that there is much Apprehension of a Combination ; the Court of Directors have considered that they must proceed with great Caution before they stop any Mode of Supply where the Amount of Remittance required is so large.

107. But

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107. But you state the average Rate of the Exchange to be about 2s., and you state the Rupee in Bengal to be only worth 1s. 10½d. intrinsically; is it not clear that you are getting considerably above what may be called the Par of Exchange?

Perfectly clear.

108. And do not those Circumstances rather indicate that there cannot be any material Difficulty in realizing this Balance on the Part of the Company?

Certainly; judging only from the Experience of the last Five Years.

109. There does not appear to be any Difficulty in realizing the Demand on the Part of the Company in India?

So far as we can judge from the Experience of the Five Years there is not.

110. It is quite clear, is it not, that in the present State of the Exchanges none of the precious Metals can come from India?

Quite clear.

111. Would not there in fact be, at the Rate you have stated, a Loss of upwards of Ten per Cent. upon the Transmission of Silver?

There would; but that is the Rate for the Five Years; the present Rate is lower.

112. Does that Circumstance tend to carry Silver from Europe to India to any great Extent?

Silver went to a considerable Extent last Year, when the Company, in consequence of the Sums paid in being more than were required, raised the Exchange beyond the Cost of sending the Bullion.

113. The Committee must therefore infer from those Circumstances that there is abundant Means on the Part of the Company to realize from India, by the ordinary Mode of Exchange, the Demand which this Country has upon India?

The Company have had no Difficulty whatever, during the last Five Years; the Circumstances of the Exchange are more unfavourable at present than the Average of those Years; the Exchange is now only 1s. 11d. the Company's Rupee.

114. Can you state the Variations which have taken place in the Exchange during the last Year?

2s. 1½d. was the highest, and 1s. 11d. the lowest.

115. What is the Exchange at the present Moment?

1s. 11d.

116. Do you apprehend that to be affected in any degree by the State of our Relations with China?

I think it must be.

117. You have stated that a considerable Exportation of Silver from this Country to India took place last Year; can you give the Committee the Amount, or an Approximation to it?

It could be obtained from the Custom House, so far as it has passed through that Department; but your Lordships are aware that Bullion often goes away of which there is no Entry at the Custom House.

118. Can you state during what Portion of Time the Remittance of Silver Bullion from this Country to India, from the State of the Exchange, would have afforded a considerable Profit, and consequently during what Period of Time it is probable that such Bullion was exported?

It was, during the last Year, from the Spring, I think, to the Winter, when the Exchange was again lowered.

119. What were, in former Times, the principal Articles of Remittance from India, directly and indirectly, to England?

Directly:—Indigo, Silk, Cotton, Saltpetre, Hemp, Drugs, Sugar, and Oils of various Kinds. Indirectly:—Cotton and Opium sent to China, and the Proceeds invested in Teas and Silks brought from China to England.

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120. Of these Articles of Remittance which have ceased to be remitted to England of late Years?

There is no material Difference, I think, in the Trade now as compared with 1814, except in the Article of Sugar from Bengal, which has increased and is increasing; but, as compared with earlier Periods, the Difference consists in this, that the Exportation from India of Manufactures has almost wholly ceased, whilst the Import into India of the Manufactures of the United Kingdom has largely increased.

121. Are there any Articles of Export from India which the present Rate of Duty in this Country practically excludes from the British Market?

Yes; Spirits.

122. Do you allude to Spirits generally, or do you allude to any particular Spirits; the Sugar Spirits or Grain Spirits?

In answer to the Question which was put to me I alluded to Spirits generally, that Question being, as I understood, whether the Duty prohibited the Import into this Country.

123. It is a prohibitory Duty at present?

There is scarcely any brought.

124. And the Duty has also a great Effect, has it not, upon the Importation of Tobacco?

There is a Representation from the Chamber of Commerce at Calcutta upon that Subject, from which it would appear that an Expectation is entertained in India, that if the Duty upon Tobacco were reduced to 2s. 9d. there would be a considerable Exportation of that Article from India.

125. The Duty at present is no higher than the Duty that is paid upon American Tobacco. Is it not 3s. Duty which is paid?

It is the same as the American, but it is 3d. more than the Duty upon any Tobacco brought from British Possessions.

126. But, in point of fact, there is very little Tobacco brought from any of the British Possessions in America?

I believe very little; but they have an Opportunity of bringing it.

127. So that practically the East Indian has not been under any Disadvantage in respect to Tobacco as compared with the Country from which the Supply comes?

No; but he has not the Encouragement which he conceives he ought to have.

128. Then the Complaint of India, on that Score, is that they have not some Preference; but they do not complain that they are at any Disadvantage as compared with those Countries which at present supply the Tobacco which is consumed?

The Complaint of India is that there is a differential Duty, and that although the British Possessions in North America may not be able to import Tobacco at the reduced Duty, still that India ought to have the same Advantage as other British Possessions.

129. Are you aware that the British Possessions in North America produce no Tobacco whatever?

I have understood that to be the Case.

130. So that India does not stand upon any Disadvantage as regards the Duty on Tobacco as compared with the Countries which supply the Tobacco consumed in this Country?

No.

131. In the event of that Duty being lowered so as to place Indian Tobacco in the same Situation with the Tobacco grown, however small the Quantity may be, in the British Possessions, would it lead to the Extension of the Cultivation of Tobacco generally, as well as in the Districts where it is now cultivated?

The Chamber of Commerce in Calcutta are of opinion that it would extend the Cultivation in the Places where it is now cultivated.



132. Have you a Copy of the Application of the Chamber of Commerce to the Court of Directors? *J. C. McNeill, Esq.*

I have.

2d March 1840.

133. Will you put it in?

The same is delivered in, and read as follows:

General Separate Department, No. 6. of 1839.

To the Honourable the Court of Directors of the East India Company.

Honourable Sirs,

WE beg to solicit the Attention of your Honourable Court to the Letter recorded on the Proceedings of the annexed Date from the Chamber of Commerce, relative to the Position of Tobacco as an Article of Export to Great Britain from India.

2. The Chamber of Commerce stat, that the Duty in England on East Indian Tobacco is the same as that on Tobacco from the United States of America, viz. 3s. per Pound, while on Canadian it is only 2s. 9d.

3. The Chamber have remarked, that if the Charge on East Indian Tobacco were brought to a Level with that imposed on Canadian, such a Stimulus would probably be imparted to its Cultivation here and to its Export to Great Britain as would be sufficient to ensure the Trade being prosecuted to any Extent; but that, being an Article peculiarly liable to Deterioration during a long Voyage, its Export, in consequence of the Discouragement of an enhanced Duty, was at present quite insignificant.

4. They add, in support of the Claim of this Article to Favour, that though a few small Parcels of Tobacco had been forwarded to England in the course of the last Eighteen Months, it had only been in consequence of the Failure of the Crop in America that they had fetched remunerating Prices; whereas Prices yielding a Profit would, without the Operation of such Failure, have been obtained for these Parcels had the Growth of India been allowed the Difference of 3d. per Pound, which the Canadian and other British Colonial Produce had enjoyed for some Years. The Fact also of East Indian Tobacco having been used in England, during the Scarcity of American Tobacco, at a Difference of about 3d. per Pound in Price, is urged as affording a conclusive Argument that it only needed an equivalent Reduction of the Duty to introduce Indian Tobacco into regular Consumption.

5. On these Grounds the Chamber of Commerce requested us to solicit from your Honourable Court Support to their Application for an Abatement of the Duty on Tobacco produced within your Territories; and we confidently hope, that when the Disadvantage this Article of Commerce labours under, when conveyed from India, as compared with other British Colonies, is pointed out, the Equalization solicited will be granted without Opposition upon any Occasion offering for bringing forward the Question in England.

We have the Honour to be,

Honourable Sirs,

Your most faithful humble Servants,

(Signed) W. MORISON.

T. C. ROBERTSON.

W. W. BIRD.

Fort William,  
30th April 1839.

From W. LIMOND Esquire, Secretary, Bengal Chamber of Commerce, to H. T. PRINSEP Esquire, Secretary to the Government of India.

Sir,

Fort William, 17th April 1839.

I AM instructed by the Chamber of Commerce respectfully to solicit the Attention of the Honourable the President of the Council of India to the Position of Tobacco as an Article of Export to Great Britain.

The Duty in England on East Indian Tobacco is the same as that on Tobacco from the United States of America, 3s. per lb., while on Canadian it is only 2s. 9d.

Were the Charge on East Indian brought to a Level with that imposed on Canadian such a Stimulus would probably be imparted to its Cultivation here and its Export to Britain as is required for prosecuting the Trade to any Extent, but without such Encouragement, being an Article peculiarly liable to Deterioration during a long Voyage, the Export at present is quite insignificant.

Though a few small Parcels have been forwarded to England in the course of the last Eighteen Months it has only been in consequence of the Failure of the Crop in America that they have fetched remunerating Prices, while Prices likely to yield a Profit would, without the Operation of such Failure, have been obtained for these had the Growth of India been allowed the Difference of 3d. per lb., which the Canadian Produce has enjoyed for some Years.



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The Fact of East Indian Tobaccos having been used in England, during the Scarcity of American Tobacco, at a Difference of about 3d. per Pound of Price, may be received as Proof that it only needs an equivalent Reduction of the Duty to introduce it into regular Consumption.

The Chamber forbears dwelling here on the Fact, so well known as it must be to Government, that India presents a boundless Field for the Cultivation of Tobacco.

Sensible of the Importance of encouraging the Development of the Agricultural Resources of India, and of multiplying and extending the Elements of its Commerce, his Honour, the Chamber presumes to hope, will judge it to be expedient, and be pleased to take an early Opportunity to urge on the Authorities at home the Propriety of according the Abatement of Duty sought,—of according it too, though not without Deliberation, yet without Delay,—as an Act alike of Justice and of Policy.

I have, &c.

(Signed) W. LIMOND, Secretary.

Bengal Chamber of Commerce,  
 17th April 1839.

No. 33.

From H. T. PRINSEP Esquire, Secretary to the Government in the General Department, to W. LIMOND Esquire, Secretary to the Bengal Chamber of Commerce.

Sir,

Council Chamber, 24th April 1839.

I AM directed to acknowledge the Receipt of your Letter dated the 17th instant, soliciting that the Honourable the Court of Directors may be moved to obtain from the Government of England an Abatement of Duty on East Indian Tobacco from 3s. per lb. to that imposed upon the Canadian Tobacco, viz. 2s. 9d.

2. In reply I am directed to state, that the Government of India will forward the Representation of the Bengal Chamber of Commerce on this Subject, with a strong Recommendation in its Favour, to the Honourable Court of Directors.

I am, &c.

(Signed) H. T. PRINSEP,  
 Secretary to Government.

Letter to India on the Financial Department, dated 11th September 1839.

No. 22.

1st. We have received from the Agricultural and Horticultural Society of India a Representation on the Subject of the Inequality of the Duties levied in this Country upon Tobacco and Rum the Produce of the British Possessions in the East Indies, and similar Articles the Produce of the British Possessions in America and the West Indies.

2d. We desire that, in reply, you will inform the Society that the Question has for some Time past occupied our Attention, but that an Application to Parliament on the Subject in the ensuing Session is contemplated.

134. Does not the Application on the Subject of Tobacco assume that there are greater Facilities for the Cultivation of Tobacco in British India than there are in British North America, and, consequently, that the Difference of Duty may be operative in the one case though it is not operative in the other?

Yes.

135. It depends upon that Matter of Fact?

Yes.

136. Are there any Means of ascertaining how the Matter of Fact really stands?

I have no Doubt that Gentlemen locally conversant with India will be able to inform the Committee.

137. Have not the Exports from China to this Country been very considerably greater in Value than the Imports into China from this Country in the course of the last Twenty Years?

They have.

138. The Difference has been supplied by Imports into China from India, has it not?

It has.

139. Will

139. Will not the present Interruption of the Trade at Canton most materially affect all Remittances from India?

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I think to the Extent of at least One Third.

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140. And materially embarrass the Company, if that Interruption should continue, in the Remittance of the Sum necessarily paid in this Country? That must be its Effect.

141. Have they already experienced any of that Inconvenience?

Not materially, at present. The Amount of Money paid into the Company's Treasury here in exchange for Bills has, however, been less lately than in former Periods; but there has been no Difficulty as yet.

142. Can you state what has been the total Amount of Funds realized by the Company since the new Charter, arising from the Sales of their Commercial Stock?

14,701,947*l.* is the total Amount realized from the Commercial Assets.

143. Every thing is now realized?

It is.

144. And all their Warehouses sold?

Yes.

145. Since the Trade in Silk has been given up, there remains no one Article in which there is any Trade on the Part of the Company, in India or anywhere else?

None whatever.

The Witness is directed to withdraw.

GEORGE G. DE H. LARPENT Esquire is called in, and examined as follows:

*G. G. de H. Larpent Esq.*

146. YOU are Chairman of the East India and China Association? I am.

2d March 1840.

147. How long have you held that Situation?

Since its Formation, Four Years back, in the Year 1836.

148. In your Capacity of Chairman of the East India and China Association, have you made any Representation to the Court of Directors upon the Subject of the Realization in this Country of the Funds required by them for the Payment of Territorial Expenses?

I have; and I now hold a Copy of that Representation in my Hand.

149. Will you state the Substance of the Representation that was made to them?

The Substance of the Representation was, that the Bengal Chamber of Commerce had urged us to prevail upon the Court of Directors and the Board of Control to fix in due Time the Sums to be raised at home by Drafts on the Indian Treasury, and the Supplements of Remittance by the several Presidencies on the Security of Shipments, publishing to the Community as early as possible such prospective Arrangements, that those engaged in Trade might take their Measures accordingly, and that the Tenor of its Course might not be disturbed by abrupt Interference generating Uncertainty and unnatural Excitement.

150. What was the Date of that Application?

The 27th of February 1837. I should go on to state that we proposed to the Company certain Modes by which we thought the Evils might be remedied. First, that the Company should, in the first Week in March, advertise the Sum they proposed to raise for the Year—say, for Illustration, 3,200,000*l.*—and continue in each successive Year to make similar Communications; that the Advertisement should declare that the Money so required should be raised in a specific Manner, leaving the precise Sum for the future Regulation of the Court,—so much by Bills raised in London or India, so much by Advances in

G. G. de H. Larpent,  
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Bengal, so much by Advances in Madras, and so much by Advances in Bombay: by that Arrangement it was hoped that the Mercantile Community would be able to judge of the Effect of those Operations upon the Indian Trade. With respect to the Advances in China, it was the unanimous Opinion of the Committee of the East India and China Association (comprising at that Time, as it does now, Members from almost every House connected with the Trade) that, since the opening of the China Trade, Experience had shown (though contrary to the earlier Anticipations entertained) that the Establishment of a Committee of the Company's Servants at Canton for the Purpose of advancing Money on the Hypothecation of Goods was disadvantageous to the best Interests of the Trade between Great Britain and China, and therefore they requested that the Court of Directors at the earliest Opportunity would transmit Directions to Canton to withdraw their Servants from that Duty, and that those Operations might cease. Several Communications took place, both verbally and in Writing, with the Court of Directors; and since that Time they have agreed to abandon raising Money in China, and they have from Time to Time given Notice of the gross Amount that they should require in this Country for their Home Charges.

151. They have not further acquiesced in the Desire expressed by the Merchants?

They have not done so; and on the Part of the Indian Trade we contend that the Sum annually required by the East India Company, which we assume to be somewhere about 3,000,000*l.*, injuriously interferes with the Course of Trade; for unless the Sum be known by Persons engaged in mercantile Pursuits, and the Mode also in which it shall be raised, the Operations of the Company come suddenly upon the Market, and derange those of Individuals. The Practice hitherto has been to raise a Sum partly by purchasing in India Bills on England, secured by Shipments of Produce, partly by similar Operations in China, but which have now ceased, and partly, and much the larger Part, by selling Bills on India in this Country. Practically the Company fix the Rate of Exchange abroad, by throwing Funds into the Market in India for the Purchase of Bills, and in England also by being the largest Drawer; and this is done without reference to the State of Trade between the Two Countries; although, of course, in the long run these Operations were always governed, as to Rate of Exchange, by the Cost of Remittances of Bullion. From the 1st of May 1834 to the 31st of December 1837 the Amount raised was, by Bills on Bengal, 4,934,684*l.*; on Madras, 541,090*l.*; on Bombay, 511,885*l.*: making a Total of Remittance, by that Source, of 5,987,658*l.* The Remittances from Bengal, during the same Period, were 2,284,587*l.*; from Madras, 89,560*l.*; from Bombay, 255,977*l.*: making a Total of 2,630,124*l.* By the Way of China, 2,437,461*l.*; by Raw Silk from Bengal, the Proceeds of which were estimated at 851,415*l.*, and by Bills for Money advanced in India to Her Majesty's Government, 131,102*l.*: making, during the Period of Three Years and Two Months, 12,043,790*l.* Since that I have got a Return of the Remittance in the Year 1838, by all Sources, which amounts to 2,628,950*l.* The Remittance from all Sources, up to the 25th of October 1839, was only 599,068*l.*; making, according to my Calculation, altogether, from the very Commencement of those Operations to October 1839, which is the last Return I have got, 15,263,806*l.* For the Five Years an Average of a little better than 3,000,000*l.* per Annum.

152. Has the Demand of the Company for Bills in this Country and in India produced sudden and great Variations in the Rate of Exchange?

Sudden and great Variations have certainly taken place. I have the Rate of Exchanges here: they have always been higher, I think, than the Bullion; but during the last Year—1839, partly from the State of our Money Market, and partly by the high Rate fixed by the East India Company, the Amount of Bills drawn by the Court on India, as I have stated, was small. In fact the Trade consider that those Operations, unless we know the Mode in which they will be carried into effect, are something analogous to a Demand for Corn abroad, or for Foreign Subsidies; and that the Tendency of them, unless we know the Amount, and the Mode in which they will be raised, is to derange the Operations of Trade.

153. Has

153. Has one Consequence of those Demands upon India, and the drawing of those Funds from India, been a Difference in the Exchange upon England at Bombay and Calcutta?

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The East India Company, not having surplus Funds in their Treasury at Madras and Bombay, have always kept up a Difference, in their Bills upon Madras and Bombay, of One Halfpenny higher; by which means the whole Stream has been directed upon the Indian Government at Bengal.

154. You have spoken of the Representation made by the East India and China Association to the East India Company. Are the Committee to understand that the Company have remedied the Complaints of that Association, as it respects the Abandonment of the raising of Money in China, and that they have given you Information, as far as they have been able, of the total Amount of what they would require; so that in fact the Company complied with the Request of the Association in every thing, except distinguishing the different Modes by which they would raise the Money?

Entirely so.

155. They have stated the gross Amount which they would require, but they did not comply with that Part of your Request which was that they should distinguish the different Modes of raising it?

Our Complaint now, in fact, is confined solely to this; that we ought to know, if possible, (at the same Time we admit the Difficulty, because it must in some measure be governed by the Wants of the East India Company,) what Sum will be thrown, as it were, as Capital into the Market of India, and what Sum will be open to us to send as Capital out to India. In Times of Difficulty in this Country, when the Company can raise only a limited Sum, and leaving a large Amount to be remitted from India, there is an Encouragement held out to excessive Speculation in India, by forcing, as it were, the Export of Goods; Speculators being found willing to take a certain Advance upon the Goods, trusting to the Market in England paying them for the Operation. If we had beforehand a certain Knowledge of the Amount required by the Company, we should be able to take advantage of it, and make use of that Mode of Remittance; the Bills of the Company upon India being always available for mercantile Operations, particularly now, with the Advantages of the Overland Communication. This tends to give a Preference to Bills over Bullion, because if Bullion be lost, unless the Insurance be effected payable in India, an Operation of a complicated Character, and one admitting no Delay as to Time, intended to be performed by the Remittance of Bullion (especially if of a speculative Nature), may be completely deranged.

156. But you admit that the Company, having so large a Sum to receive from India every Year, cannot safely at the Beginning of the Year precisely determine the Mode by which the Operation is to be conducted; that they cannot bind themselves as to what Amount shall be realized by drawing on India, or what Amount shall be drawn by Remittances from India?

My Opinion is that the Company ought not to look for a higher Rate of Exchange than the Value of the Rupee; that they ought to look to 1s. 10½d. as the Value of the Rupee; and that the Operation ought to be considered as unconnected altogether with any Profit upon the Exchange. The East India Company have a Revenue to remit for certain Purposes to this Country, and I should contend that if they get their Silver Rupee over into this Country for 1s. 10½d. they accomplish the Object, and therefore that they should not interfere with commercial Operations, and that they might, knowing pretty well now that the gross annual Amount required will be about 3,000,000*l*., and that they have only to get an Exchange of 1s. 10½d., make such anticipated Arrangements as would prevent any Derangement in the Trade of the Country either here or in India.

157. Do not you think that the Company are bound, in Justice to the People of India who pay those Charges, to make the Exchange at as favourable a Rate for them as they can make it?

The Company are not to trade in Exchanges; and if they make their Remittance to this Country of their Revenue at the Price of the Silver Rupee I think India cannot complain, and a real Benefit to the Country will be conferred

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ferred when Circumstances shall enable the Court of Directors to draw for the Home Charges in such a way as to make the Operation regular and certain, and thereby prevent any Derangement in Trade.

158. Is it not their first Duty, as a Government, towards the People of India, to obtain their Remittance at the cheapest Rate?

The cheapest Rate consistent with the real Advantage of the Country and the beneficial Prosecution of Trade.

159. That is, if the Advantage given to the Country from the greater Freedom of Commercial Transactions overbalances the Advantage from the cheaper Mode of Remittance?

Yes; they are not to lay themselves out for profitable Modes of making that Remittance so as to derange the Trade of the Country, but they are, of course, to avail themselves of the general Operations of Trade, and obtain as high a Rate for their Revenue payable in this Country as the regular Course of Trade will afford.

160. You are aware that when the British Government at home have wanted large Sums for any Purpose abroad they always realize them there in the most favourable Manner that they can?

Certainly; those Operations are, however, done through Trade; and I believe it is one of the acknowledged Evils of having large Payments to make accidentally, as it were, to the Continent, that they derange the Course of Trade more than any other Circumstance. I am, however, quite aware, that the Argument that has been used with reference to the 3,000,000*l.*, calling it a Tribute from India, is not a fair Way of putting the Case. Undoubtedly a large Portion of that Sum is remitted for Payment of Stores for which India receives an Equivalent; it is the same as the Payment made by this Country for the Hemp and Stores for the Navy to Russia. Again, another Part is of a Character analogous to Payments to Persons having legitimate Claims upon this Country, but residing abroad. In fact, with regard to India, it is a Question that resolves itself into Taxation. The People of India have the Benefit of Civil and Military Services; they obtain Security from the Army, and good Government by the Civil Service, and thus receive an Equivalent for the Pensions and Home Charges; and as to the Dividends on the Company Stock, probably the Capital which the East India Company has expended, and for which this is in some degree a Return of Interest, has largely benefited India, and, therefore, this Payment may be looked upon as a Consideration for that Benefit.

161. Are you aware of the Amount of Tonnage employed in the direct Trade from this Country to China in the course of the last Four Years?

In 1839 the Total to China was Twenty-four Ships, 11,705 Tons; in the previous Year it was Forty-three Ships, and 23,729 Tons; and in 1837 Fifty-four Ships, 30,470 Tons.

162. To what Circumstance do you attribute the great Falling-off in the Amount of Tonnage in the Year 1839 below that of the Years 1838 and 1837?

The Difficulties in which the Trade of China has been placed.

163. Did those Difficulties begin in the Year 1838?

The Vessels alluded to are those cleared outwards for China direct; but Vessels clearing generally for India go down to China, and we should take the whole Trade of China and India as one connected Trade.

164. Do not the Accounts rather indicate that of late Years there has been some Change in the Course of Trade, and that a large Portion of the Tonnage from this Country has gone, in the first instance, to India, and afterwards to China?

Certainly. As the large Ships, that were exclusively employed in the China Trade, have worn out, the Tonnage has been supplied by the general Trade of India seeking Employment first in India and afterwards going down to Canton, according to the Seasons. In fact, the China Trade may be considered now in such Returns as merged in the general Trade of India.

165. Is

165. Is the Tonnage employed in the direct Trade between this Country and China larger, or not so considerable as it was? *G. G. de H. Larpent, Esq.*

I do not believe there is any Falling-off in the Trade between this Country and China; on the contrary; though Returns separating China from India will show a Diminution in the Number of Vessels cleared out for China.

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166. Will not the Interruption of the Trade with China have a most material Effect upon the Remittances from India, and upon the general Trade of the East?

Upon the general Trade of the East it will have a most serious Effect. I have sketched out what may be taken roughly as the State of the Trade, considering China as a component Part of the Trade with India, which, I think, since the Alteration in 1834, it ought to be considered. I have put down here the Exports that come from India and China, which must be paid for in some Way or other. The first Article upon my List is Indigo, amounting to about 2,000,000*l.* Sterling; I take it in Sterling by way of showing the Operation. Sugar at about 600,000*l.*; Silk at 750,000*l.*; Silk Piece Goods at 350,000*l.*; Saltpetre, 300,000*l.*; Rice at 100,000*l.*; Sundries, comprising a Variety of Articles which it is impossible to state, they are so numerous, I calculate at about a Million. Then the Tea from China, which must be paid for, 2,300,000*l.*; the Silk from China, about 800,000*l.* The Exports from Bombay, chiefly Cotton, may be calculated at 1,400,000*l.*; making the Value upon the Estimate of all the Products of India and China brought to this Country, whether for Home Consumption, or for Export somewhere, amounting in the Year to about 9,600,000*l.* I have tried to find how this was paid for. I estimate that the Manufactures sent direct to India may be considered to amount in Commercial Value to about 2,500,000*l.*, those to China to about 600,000*l.*, and the Funds by private Individuals remitting their Fortunes to this Country I put down at 500,000*l.*; the East India Company's Home Charges I put down at 3,000,000*l.*, raised either by Advances in India or by Drafts upon India. I have taken the Opium, which amounts to about 3,400,000*l.*; the Cotton which is sent to China 1,000,000*l.*; making altogether 4,500,000*l.*; from which I deduct the Difference that in the course of the Year was returned from China in Bullion to Calcutta and Bombay, and which, upon the Statement I have, may be considered as about 1,500,000*l.*; by that I mean the Sum arising upon the Balance of Trade between India and China in consequence of the Increase of Opium, and which Sum was returned to Calcutta or Bombay in Bullion, having been abstracted from China. Deducting this Sum from the 4,500,000*l.* leaves (by that internal Operation, as it were, for the Payment of the Tea and Silk) 3,000,000*l.*, which 3,000,000*l.* to be added to the other Items which I have mentioned, and which I make to amount to 6,100,000*l.*, gives the Amount of Payments for the 9,600,000*l.* in nearly the exact Sum. Of course this is only a rough Mode by which I attempt to estimate the whole State of the Trade as one connected Trade, showing thereby that in the event of the Opium Trade ceasing there will be a Deficiency of about 2,000,000*l.*, which must be provided for from some other Source.

## STATEMENT.

## INDIA and CHINA TRADE.

Exports to England.			Mode by which per contra is paid for.		
		£			£
Indigo, estimated Value of }		2,000,000	Manufactures - - -		2,500,000
Amount exported - - }			Do. to China - - -		600,000
Sugar - Do. - - -		600,000	Remittances of private Fortunes		500,000
Silk - Do. - - -		750,000	East India Company's Home		
Silk Piece Goods - - -		350,000	Charges - - - }		3,000,000
Saltpetre - - -		300,000			
Rice - - -		100,000	Opium sent to China, 3,400,000		
Sundries, various Articles -		1,000,000	Cotton Do. - 1,000,000		
Bombay, Cotton, &c. and all }		1,400,000			4,400,000
other Articles - - - }			Less Return of Bul-		
Tea from China - - -		2,300,000	lion from China to		1,500,000
Silk from Do. - - -		800,000	Calcutta & Bombay }		say 3,000,000
Total - £		9,600,000	Total - £		9,600,000



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167. Have you any Statement of the Quantity of Bullion exported from China to India and Europe for the last Ten or Fifteen Years?

Not for the last Ten or Fifteen Years; but I have here an Account of Opium, amounting to 3,376,000*l.*, sent to China in the Years 1837 and 1838; and the Balance of the China Trade, after paying for Tea and Silk, was sent to India in Bullion. It is stated by the Chamber of Commerce at Canton, which is my Authority for it, that in 1837 and 1838, from Canton, the Amount returned was 8,974,776 Dollars.

168. Have you any Means of comparing that Export in the Years 1837 and 1838 with the Export in the previous Year; for instance, with the Year 1829-30 and the Year 1830-31?

I have not got it before me; but the Impression upon my Mind is, that it greatly increased; that as the Opium Trade increased so did the Amount of Treasure from China into India increase.

169. Should you be able to furnish the Committee with the total Export of Bullion from Canton for the last Ten Years?

I think I could do so.

170. Can you state the Import of Silver by the Americans in those Two Years, 1838 and 1839?

It has been very small, in consequence of the Mode which the Americans adopted of not sending out Dollars, but sending out Credits. The Bills of the United States Bank, and Bills of other Houses connected with America upon London, were circulated there, and formed the Mode by which they raised Funds; they sold the Bills there as Remittances.

171. Can you state when that Custom commenced on the Part of the Americans, of making their Purchases with Bills rather than with Silver at Canton?

I am afraid I cannot give the exact Date.

172. Should you be able to furnish the Committee with any such Statement?

I will do so.

173. With what Bills did the Americans make their Purchases in China; how did they procure them?

They were Bills in the Nature of Credits that they took out with them upon Houses in London connected with the American Trade, and also Bills of the large Banking Companies in America, which were sold there, and purchased by Parties wishing to make Remittances to England. They were circulated again in Calcutta. These Bills were sent up to Bengal and sold for Remittance home to this Country.

174. What Class of Persons took them in China; did not the Market for them cease when the Company ceased to take Bills there?

The Company practically have never ceased yet; they limited the Amount, I think, to 300,000*l.* for the last Year. The Company's Advance of Funds has not practically ceased. This Disturbance in China took place when they were about to give up the China Business, but before it was actually closed there was 300,000*l.* to be remitted for the present Year.

175. Then Parties taking those American Bills in Canton must have been Importers of Cotton from Bombay or of Opium?

Yes. The Importers of Opium and Cotton made their Returns upon London in American Bills, and those American Bills being forced as it were upon the Market proved the best Means of Remittance upon London; the Buyers got the Remittance cheaper than from any other Source; it was a Sale of American Credit in India.

176. You have stated that the Bills so negotiated by the Americans in Canton were taken for the Purpose of paying for the Cotton coming from Bombay to Canton; was not the Draft of the American on the London House ultimately to a great Extent paid by the Shipment of American Cotton to Liverpool?

It was certainly a combined Operation, by which American Credit was sold in the Ports of India and China and remitted to this Country, and ultimately provided for by American Produce sent to this Country.

177. Of which Cotton is the principal Item?

Yes.

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178. The Interruption; therefore, of the Trade of Canton interrupts, not only the Commerce of the East, but the Commerce of the whole World?

Certainly; but this had ceased with regard to American Credit antecedent to the Disturbances in Canton.

179. In what Manner have the Americans carried on their Concerns with China since?

I hardly know how they have done it lately.

180. Has it been materially diminished?

We know very little of the State of the Trade in the Year 1839; I hardly know what Purchases they have been able to make.

181. Was it diminished in 1838?

I am not able to state.

182. You have not the same correct Information as to the Trade carried on by Foreign Nations with Canton which you possessed at the Time of the Charter of the Company, have you?

We have no other than that which the private Industry of Merchants would collect to guide them in their Operations; before, the East India Company, being a Monopoly Trade, made themselves acquainted with the State of the Trade with every Part; now, it is Information acquired by the Chamber of Commerce, or such Information as private Merchants may collect.

183. Do you think you may place the same Reliance upon the Statements as to the Trade of Foreigners in Canton as you could place upon the Statements made at the Time of the Company's Monopoly?

I should think not; because my Impression is, that the Servants of the Company made it their Business, and it was Part of their Duty, to communicate to their Masters the State of the Trade with all Parts; and now Information as to the Foreign Trade, except when recorded by the Chamber of Commerce, must be entirely derived from private Channels,—such Information as Individuals may seek for and obtain for their own Purposes.

184. Does not the Superintendent report?

As a Consul he probably does.

185. Even as regards British Trade, that direct from England and from Canton, is Information now as full and correct as it used to be?

The Superintendent, if he has been instructed to make periodical Returns in the same Manner as Consuls do, will, of course, have communicated to the Foreign Office, and probably, upon moving for a Return, such Information may be obtained.

186. Is that as accessible as the former Information used to be to private Merchants?

I hardly know. The former was only through the Medium of Returns moved for by Parliament.

187. The Company were never very communicative with private Merchants as to the Trade with China?

No; we had nothing to do with it, and therefore we got it only through the Medium of the Parliamentary Returns.

188. Do the Committee understand you that, with respect to American Bills, the American Merchant took the Bills to China, for which he received Goods from the Chinese Merchant, that the Chinese Merchant then paid over those Bills to the Merchant in India for other Goods, and that the Bills were ultimately negotiated in India?

The American sold his Bills upon London, and obtained Dollars for them in China; the Bombay Merchant received the Bills of the Chinese for his Opium, or for his Cotton. By this Means the American was enabled with those Dollars to buy Tea. It was an Operation by which a Mode of Remittance to London was thrown in as a Power of Purchase.



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189. Then the Chinese Merchant received hard Money for his Goods from the American?

Of course; the American having sold his Credit, if the Chinese did not choose to take Credit somebody else would take the Credit and supply the American with Tea.

190. Money actually passed; it was not that the Bill circulated without Money passing?

No, the Bill was sold.

191. The American paid back to the Chinese that very Silver which the Chinese had paid who bought the American Bill?

Yes. Adverting now to the Petition, I have now stated one of the Grievances with respect to India, or rather, one of the peculiar Circumstances, namely, the Payment of the 3,000,000*l.* Home Charges of the East India Company, and the Way in which the Trade of India is affected thereby. There is also one other Circumstance to which I think the Attention of your Lordships should be directed in considering India and the various Duties charged upon its Produce; it is, that this Company has, in various Ways, encouraged and assisted by our great manufacturing Ingenuity and Skill, succeeded in converting India from a manufacturing Country into a Country exporting Raw Produce, and therefore more peculiarly is this Country called upon by every Means to facilitate the Introduction of the Raw Produce of India. The peculiar State of the Relations between this Country and India, and the Necessity of extracting from the latter Three Millions of Money for the Home Charges of the East India Company, and the altered State of Indian Industry, in its being converted from a manufacturing Country into a Country exporting Raw Produce, are Circumstances which, in my Opinion, ought to influence the Legislature to afford every possible Protection to its Agricultural Produce.

192. You have stated that altogether from the East, or from this Part of the East formerly within the Limits of the East Company's Charter, we get Goods to the Amount of 9,600,000*l.*; but that those Countries only take, in Manufactures, 2,500,000*l.* for India, and 600,000*l.* for China, making 3,100,000*l.*; all the Remainder is the Fortunes remitted, the Company's Debts, Opium, and Cotton to China, and other Things; but that, in point of fact, we get in Europe, in Goods, 9,600,000*l.*, India and China only taking back 3,100,000*l.*; is that not the Fact?

There is also the Balance of the internal Trade of India, of Opium and of Cotton, which amounts to about 3,500,000*l.*, that enabled you to pay for it.

193. That is only a Trade carried on in the East, having no reference to the Consumption in Europe of the Produce of the East?

No.

194. Does it not appear, from the Evidence that you have given, that we take in Goods from those Countries to the Amount of 9,600,000*l.*, they taking from us, in fact, no more than 3,100,000*l.*?

It does; and, as I have stated, if it were not for the other Sources of Trade, that Difference would be balanced by the Export of Bullion, which would so derange the State of Prices in India, that it would render it impossible to remit a large Quantity of Indian Produce.

195. Would it not also very much derange Prices, and the Circulation of Money, in Europe?

It would. I should also say that in some Measure the East India Company, when they offer their Advances in India to buy Bills upon the Hypothecation of Goods, perhaps force out a larger Portion of Indian Produce than would, in the natural Course of Events, have been sent to this Country. In fact, the Remittance thus sent to this Country is a Remittance of Revenue in Kind through Trade.

196. If the Company did not require Three Millions for the Purpose of political Payments, or Payments independent of Trade, the State of the real Commerce as between Europe, and India would require many Millions sent out every Year in Specie?

Certainly.

197. From the Fact also being stated that the Exchanges now are such that you are almost upon the Verge of sending Silver to India, suppose you could, by any Alteration of the Laws in this Country, or by any Encouragement, as it is called, increase to the Amount of Two or Three Millions the Exportation from India to this Country, would it not be necessary to provide for that by the Shipment of Specie?

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I should hope that a very large Increase of British Manufactures might be the consequence. The Power of India to use our Manufactures depends upon what they get for their own Produce, and, therefore, once suppose that we should find it of Advantage to export the British Manufactures for the Purpose of paying for Indian Produce, I should think the natural Tendency would be that the Powers of Payment in India would be increased, for that I take to be the Limit of the Use of our Manufactures through India; the Mode of Payment will be affected by the Increase of our Manufactures.

198. Does it not appear, from the State of our Exchanges, that there is no Difficulty whatever in paying for any further Consumption of British Manufactures; that, on the contrary, the Exchanges are in a State almost to take Specie from this Country; and, therefore, that as far as Reciprocity of Consumption of their Produce is concerned there is no Want of Encouragement for their Produce?

Certainly, the State of the Exchanges, the Appreciation of the Rupee in India, is attended with some curious Circumstances. I confess I am not quite able to understand how the Rupee in the Exchange came to be so high as it is; it perhaps is the very Interference in large Masses by the East India Company with Capital that has occasioned an apparent Elevation in the Exchange in India; and, besides, Circumstances connected with India should be considered that have been in operation since the Year 1830, namely the total Derangement of the Commercial Houses in India about that Time; that India can scarcely be considered as having yet recovered its natural State: but there is undoubtedly this apparent Difficulty in the Case, that the Rupee is higher than it ought to be from the working of ordinary Causes.

199. It clearly indicates that there is no Difficulty on the Part of India to pay this Balance to Europe?

Certainly; because the Rupee of Exchange is higher than the Bullion Value of the Rupee.

200. From your Acquaintance with India do you suppose that the Consumption of British Manufactures among the great Mass of the Population could be much increased?

From all I have heard,—but it is not a Question of absolute Knowledge, never having been in India,—I should say that India is, in the use of our Manufactures, limited only by the Power of purchasing; that essentially they are a poor Country, and consequently cannot obtain many of the Indulgences of our Manufactures. In proof of this I should say, that the Period when there was a very severe Famine in India, and great Distress, was the Period when our Manufactures sold worst, and when there was a greater Glut of them than at any other Time. That shows, I think, that the Sale of our Manufactures must be very much dependent upon the Returns of the annual Crops, in the Case of an agricultural People like the Natives of India. We have seen, simultaneously with Famine and Distress in India, a falling off in the Consumption of our Manufactures.

201. Is not the Consumption of our Manufactures almost wholly confined to our own People and their Descendant?

They are spreading all over the Country, particularly the Manchester Goods and the Glasgow Goods; in fact it is a Question of Cheapness. Cheapness has forced our Manufactures into India, and as long as we can, by the Power of Machinery, make them cheaper, though they may not be so durable as their own, yet that is nothing compared with the Cheapness which, to a poor People, is the first Object they have in view; I should say it depends, as far as my limited Knowledge goes, derived from the Information I have obtained, but without having been resident in India, that it is the annual Produce of the Soil, the actual Return to the Farmer in India, that enables him to buy our Manufactures.

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factures. I may perhaps be allowed to give an Instance in Metals. There was, no Doubt, a great Depression in the Article of Copper for a considerable Time, although the Exports of Copper from this Country were not upon a large Scale, indeed rather smaller than they had been for some Years, and yet the Depression continued. The Reason assigned was, that the Cooking Utensils of the Natives being composed partly of Spelter and of Copper they had not the Means of affording to buy them, in consequence of their Poverty, from the bad Return the Land had given; and that Poverty rather than any thing else, not a Disinclination to purchase, prevented their buying such Articles, which, from their Custom of each having separate Cooking Utensils, are usually in great Demand. It was not that there was any other Source of Supply for Copper, which kept the Market down so low, but that the Natives were unable to pay for it.

202. Do you then suppose that the Circumstance of an additional Trade could so raise the Condition of the common labouring Population as to make them Consumers of our Manufactures?

That enters into a Question of how far they are an over-taxed People, or how far we are able to raise the Condition of the People of India, and secure for them greater Prosperity and Wealth. But I feel satisfied, from what I know on the Subject, that the Power of Purchase is very much dependent upon the annual Returns of the Produce of the Soil; and it is to that, therefore, that the Consumption of our Manufactures is necessarily limited.

203. In what Articles of Export from this Country to India has the greatest Increase taken place, since the first Opening of the Trade in 1834?

I am hardly able to state that off-hand; it would require to go into some Examination. Manchester and Glasgow Goods are the principal Goods.

204. Has any great Increase taken place in the Consumption of Articles which, being imported from this Country, have supplanted the Use of Indian Manufactures?

Undoubtedly. It is not the Increase in the Consumption of Articles for Europeans, but for the Clothing of the People of India, and for their own domestic Comfort. It is not the Increase of Europeans that has led to it; what we must look to for the Consumption of our Manufactures is the great Mass of the People of India, and their own Dress and Wants.

205. In what Articles of Export from India to this Country has the greatest Increase taken place?

In the main Articles the Export has been steady since 1834. Some, like Sugar, have increased; also Seeds. Indigo has remained much the same. The Indigo Crops vary from 90,000 Maunds of Seventy Pounds Weight to 120,000 Maunds or 130,000; and the Supply depends upon the Season, the same as the Crops of Corn, or any other of a similar Character.

206. The Export of Opium from India to China has been the practical Mode of paying for the increased Export of Goods to India?

It has formed one Link of that great Chain of commercial Operations in this Country to India, including China.

207. Are you aware whether, with the Exception of Opium, there has been a considerable Increase of Export to China in the last Twenty Years?

No, I do not think there has.

208. Has there not been a Diminution?

No; I should say that the Export of British Manufactures has increased to China, and Twist is sent in considerable Quantities to China.

209. Very recently, is it not?

Within the last Six Years; since the opening of the Trade, which took place in April 1834.

210. Is Twist sent to any considerable Amount in Value?

Yes. I put down in my Statement British Manufactures from 700,000*l.* to 800,000*l.* now exported to Canton, and it is a growing Trade, which I should have hoped would have amounted to 1,000,000*l.*; in short there is no telling to what

what Extent the Trade with China could be carried if we could get Access to the Empire, because the Population is so immense, and we know so little of what the Cost of Production is there.

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211. Is not the Case of China, from which you take 3,000,000*l.* of Goods every Year, China only taking 600,000*l.* or 700,000*l.* from you, a Proof that the mere Circumstance of taking the Produce of another Country is no Security for that Country taking a corresponding Produce from you?

If that Country wants to sell her Tea and her Silk she must be willing to buy something else of some other Country, to be paid for out of that Sale; there must be some circuitous Mode of paying for it, or we must purchase the Metals to pay; the Balance in Trade must be reciprocal.

212. As you have stated that it was impossible for China to carry on the Trade which she has without paying a large Balance in Silver, are you enabled to state whether China has any Relations in other Quarters through which she procures the Silver that enables her to pay that Balance, or whether she pays it in constant Diminution of a Stock actually accumulated in the Country?

I believe she pays it out of a Stock accumulated in the Country and out of her own Mines, but she cannot obtain it in any other Mode except from her Trade with the Indian Archipelago.

213. You have not taken into account the Imports of Bullion by the Americans in former Years?

I considered the European Trade as one. Whatever Bullion China got from America was, of course, included in the Mode of carrying on the general Trade.

214. Is it an uniform Price for Tea and Silk?

Tea and Silk depend, like all other Things, upon the Demand for them; but, during the Company's Time, through the Medium of their Supercargoes and their Factors, they made anticipated Arrangements with the Hong Merchants, with whom they dealt, and they with the Tea Dealers, so that the Company laid in their Investment of Tea at certain annual Prices for the Season, and as nearly as possible that System has been adopted by the private Merchants. Through their Houses and Agents there they have adopted the same Arrangements, which have enabled them to make Purchases of Tea at average Prices; of course the Chinese have endeavoured to obtain as high Prices as they could, and the British and American Merchants have endeavoured to make them as low as possible.

215. But the Power of Production in China appears to be without Limit?

We have so little Knowledge of China that we cannot say.

216. Can you state whether China has natural Relations with other Countries sufficient to uphold her Commerce?

None, I should say, of importance, except her Trade with the Indian Archipelago.

217. Has she not with Russia?

It is a very small Commerce; there is a little Caravan which goes with a certain Quantity; but the immense Land Conveyance limits the Trade, and the Price of Tea is high.

218. Are you aware what the Amount of that Trade is?

No, I am not.

219. Are you aware, whatever may be the Amount of that Trade, what Returns are made by Russia for Chinese Produce; whether the Chinese Commodities are exchanged for Silver?

I believe for manufactured Goods, Furs, Woollens, &c.; but I really am not prepared with Statements to answer that Question in detail.

220. Will you have the goodness to state to the Committee how the Law stands with respect to the Importation of Sugar from India?

The Importation is regulated by the Act of the First of Victoria, Chapter 27, "An Act for granting to Her Majesty, until the Fifth Day of July One thousand eight hundred and thirty-eight (subsequently continued), certain Duties

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on Sugar imported into the United Kingdom ;" the Provision of which Complaint has been made is to the following Effect : " Provided always, and be it enacted, That if at any Time satisfactory Proof shall have been laid before Her Majesty in Council, that the Importation of Foreign Sugar into any British Possession within the Limits of the East India Company's Charter is prohibited, it shall be lawful for Her Majesty, by and with the Advice of Her Privy Council, or by Her Majesty's Order in Council, to be published from Time to Time in the London Gazette, to allow the Importation of Sugar the Growth of any such British Possession, at the lower Rate of Duty in the said Act specified, in like Manner and under the same Restrictions and Conditions as Sugar the Growth of the Presidency of Fort William in Bengal may be imported, subject to a lower Rate of Duty under the Provisions of the said recited Act." The Case is this : by that Clause it is necessary, before any Part of India can take the Benefit of the Equalization of the Duties upon Sugar, that satisfactory Proof shall be laid before Her Majesty in Council, that the Importation of Foreign Sugar into such Possession has been prohibited. The Parties in India think that the Proof of such Prohibition should be left to the Authorities in India, and not reserved, as it were, for the Satisfaction of the Privy Council here ; which would raise open Questions as to the Nature and Extent of the Prohibition to import Sugars, and would perhaps throw Obstacles in the Way of those Presidencies of India (which by their own Authority prohibit the Importation of Sugar) benefiting by the Advantage of being placed on an equal Footing of Duty with the West Indies.

221. Has Sugar at a reduced Duty been admitted under Order of Council from any Part of India since the passing of that Act?

It has not, Bengal excepted.

222. Is it at the present Moment admissible from the Territories under the Government of Madras?

No.

223. Has the Importation of Foreign Sugar into the Territories under the Government of Madras been prohibited by the Supreme Government?

It has ; to take place in June next.

224. Has any Application consequent upon that Prohibition been made to Her Majesty in Council?

It is about to be made.

225. Is Sugar at the present Moment admissible at the reduced Duty from the Territories under the Government of Bombay?

No, at present it is confined to Bengal.

226. Is the Importation of Foreign Sugar into the Territories of Bombay prohibited?

No, it is not ; they have not complied with the Condition of prohibiting the Import of Sugar ; as, in Bombay, they could not supply themselves without Import at present ; it is quite out of the Question for them to do so. It is in Madras, where they think the Advantage of exporting Sugar will be larger than the Benefit derived from importing Foreign Sugar, that they have complied with the Act prohibiting Foreign Sugar to take place in June next. In Bombay, I presume, they do not think of it at present.

227. Then the Difficulties you anticipate to arise under the Provisions of that Act have not hitherto been experienced, inasmuch as no Application to the Queen in Council has yet been made?

Certainly.

228. Do you apprehend that there can be any Difficulty in the Proof that the Importation of Foreign Sugar into the Territories under the Government of Madras is prohibited?

I should think not ; at the same Time it would delay the Operation of the Act if the Mode by which each Presidency in India is to obtain the Benefit of equal Duties be continued, and if Reference is to be made to this Country before allowing it to take effect. After the Authorities in India have declared that it shall be prohibited it requires a Reference to this Country, and of this Complaint is made.

229. But, supposing the Prohibition once to take effect in the Government of Madras, no such Difficulty can hereafter be experienced? *G. G. de H. Larpent, Esq.*

No; supposing that Prohibition is sanctioned by the Government at home and is a permanent Prohibition.

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230. The Prohibition taking effect at the End of June, might it not be possible to obtain that Order in Council so as to admit in England all the Sugar shipped from India after the End of June?

On the Presidency of Madras complying with the Act, and that being sanctioned by the Home Authorities, and the Prohibition of Foreign Sugars being made permanent, they will be entitled to all the Benefits of the Equalization of Duties.

231. And the Order in Council might arrive in India in Time to enable the first Sugar sent from the Territories of the Government of Madras to be admitted at the low Duty?

Yes.

232. When you talk of the Prohibition of Importation into Out-ports, does that apply to the Importation from any tributary States in India?

It is Sea Imports,—not by Land.

233. So that it does not prevent the Importation by Land from any States in India not belonging to the Company?

No.

234. Are you aware whether there exists any Produce of Sugar in Asiatic States, independently of the Company, from whence Sugar might be imported into those States?

I know of none but in the Territories of the Company.

235. Might there not, in Bengal, come Sugar from Territories not belonging to the Company; from Oude, for example?

The Cane being so universal throughout India the Case is possible; but it would perhaps only strengthen the Case of the Petitioners, when we come to consider the whole of India as one great Country, and that the independent States should be so considered in all Fiscal Regulations.

236. Are they not so considered now?

They are not so, at least as regards Coffee; but, in answer to the Question with regard to Sugar, I should say, take all India as one great Country. The Intention of the Act was that Sea-borne Sugar, coming from Java and Siam and Cochin China, and that Class of Sugar, should not be admitted into a Country which avails itself of the Equalization of Duties by exporting Sugar to this Country.

237. Was that the Operation of the first Act for the Repeal of those Duties bearing solely upon Calcutta?

It was the Operation and Intention that in those Parts of India which would prohibit the Introduction of Foreign Sugar, they should become entitled to export Sugar to the Home Market upon an equal Duty with the West Indies.

238. Then you consider under the first Act that was passed, supposing that there was a Power of introducing Sugar from the Interior into Bengal, that there would have been a Power of exporting at the low Duty Bengal Sugar into England?

I think it was never contemplated that Sugar grown in States dependent on the East India Company should be differently classed, but that, by the Arrangement under that Act, the whole of the Indian Sugar was taken as Indian Sugar, whether produced in the Territories of the East India Company or their Dependents.

239. Was not a Certificate of Origin expressly required, to show that the Sugar imported into this Country was Sugar grown in British Territories?

I should say that the original Sugar Act turned upon the Certificate of Origin. Under the Certificate of Origin Sugar was to be imported from a British Possession, but the Question was never raised as to British dependent States;



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States ; the Equalization was given upon the Certificate of Origin from a British Possession, and upon the Prohibition of Foreign Sugars, and the Question was never raised as to supposed Foreign internal Sugars ; there was no Certificate of Origin to meet that if there were any such Sugars ; but it was the Law that Siam and Java and Manilla Sugar should not be imported into such Parts of India which at the same Time took the Benefit of exporting at the low Duties.

240. There was a double Protection, the Certificate of Origin and the Prohibition ?

Yes.

241. The Act to which you refer was the Act of the 6th and 7th of William the 4th, Chapter 26. ?

Yes.

242. By that Act the lower Duty may be paid upon Sugar exported from Bengal ; and it is enacted, that " it shall not be lawful to import into any Part of that Presidency, or any Dependency thereof being a British Possession, any Foreign Sugar, nor any Sugar the Growth of any British Possession into which Foreign Sugar can be legally imported " ?

Yes.

243. Do you understand that under that Act of Parliament Sugar could be imported into the Territories of the Bengal Government from the different States which border upon it ; for instance, the State of Oude ?

My Opinion is that such Sugars are not practically prohibited, certainly not ; the Act has been considered as applying to Sugar Sea-borne and no other.

244. Do you mean that the Act has received that Construction ?

It has been so considered in looking at the Condition of Prohibition, that it has only reference to the Sugars of the Indian Archipelago and China ; that it never had reference to the Sugars of different States in the Peninsula of India, as far as the Condition of Prohibition went.

245. Is it not required, by another Clause of that Act, " that before any Sugar shall be entered as being of the Produce of any of the Provinces composing the Presidency of Fort William in Bengal, or of any of the Dependencies thereof being a British Possession, at the lower Rate of Duty fixed by this Act," there shall be a Certificate to the Effect that such Sugar was produced in the District from which it is sent ?

Certainly ; that is, as to Sugar actually exported, it must have a Certificate of Origin ; that is, a Certificate of being the Produce of a British Possession in India.

246. The Clause to which reference has been made requiring a Certificate under the Hand and Seal of the Collector or Assistant Collector of the Land or Custom Revenue of the District within which the Sugar is produced, does it not follow that no Sugar, under the strict Interpretation of that Act, can be introduced into this Country at the lower Duty which is not actually grown within the Limits of a British Possession ?

Certainly, it is in execution of their Duty impracticable that any Sugar but Sugar actually made in a British Possession in India can be introduced at the low Duty.

247. In fact, for Sugar so introduced, no Certificate of Origin could be acquired ?

It could not consistently with the Terms of the Act.

248. Is the Committee to understand that that is one of the Complaints which the East India Company who presented this Petition wished to see remedied ; is that considered as an important Obstruction to the Trade, that Sugar grown in a Dependency of the British Government of India and brought to Calcutta by River Communication or by Land, brought otherwise than by Sea, cannot obtain a Certificate of Origin sufficient to bring it in within the lower Duty ?

We have no Complaint of that particular Grievance, namely, that Sugars cannot be exported for the lower Duties grown other than in the British Possessions in India.

249. You have read the Petition of the East India Company which is before the Committee at the present Moment?

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I have.

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250. In that Petition it is stated "With regard to Coffee great Uncertainty and Inconvenience has arisen from the Ambiguity of the Words 'British Possession,' and that this Ambiguity it appears highly important to remove. The strictest Interpretation of the Words, notwithstanding the earnest Remonstrances of the Court of Directors, has been in some Cases adopted, and this has not only excluded those British States with which the British Government has Subsidiary Alliances but also Mysore, where the Government is actually administered by British Authorities, and where all the Resources of the Country are under its Control." Do you complain, on the Part of the British Merchants, that the Interpretation desired by the East India Company is not given to the Act, and that Sugar is not admitted at the low Duty from States which, having Subsidiary Alliances with the British Government in India, may be considered as being under our Control?

I should say the Distinction drawn in my Mind between Sugar and Coffee was this: there was a clear Understanding, at the Time of the Settlement of the Equalization of the Sugar Duties, that the Certificate of Origin proving it to be the Produce of a British Possession should accompany the Boon of the Equalization of the Duty, and the Prohibition of the Introduction, as I understood it, by Sea of Foreign Sugars, and to that Agreement I consider we were bound to adhere. That was my Understanding at the Time with regard to the Equalization of Duties on Sugars. With regard to the Coffee from Mysore, though the same Principle may apply, yet we have always considered that there was practically so little Distinction, if any, between those dependent States, entirely surrounded by the East India Company's Territories, and which were in fact almost, you may say actually, identified with the East India Company's Territories (for Mysore has no political Relations uncontrolled by the Company's Servants), that Coffee from thence should be imported as if the Produce of a British Possession. I should take, for Illustration, the Case of Pepper. At the Time there was a discriminating Duty upon Pepper, Pepper was exported from Alepe upon the Coast of Malabar, a Port of Travancore, subject to a Rajah, under the political Circumstances before stated. An Application was made to the Treasury, I believe in the Year 1833, for the Purpose of obtaining Permission to have Pepper from Alepe introduced at the then low Duty of 1s.; and the Order from the Treasury, dated the 14th of December 1833, gave Permission for Pepper from Alepe to be imported into the United Kingdom on the same Terms as from a British Possession within the Limits of the East India Company's Charter, thereby in some Measure conceding that Principle upon Articles where there was not, as in the Case of Sugar, to my Mind at least, a clear Understanding that a Certificate should accompany the Boon of the Equalization of the Duty. In all other Cases I consider that dependent States should be considered as one Country.

251. Is there not, in point of fact, some Difference in the Provisions of the Act of Parliament which relate to Sugars and to Coffee; the Act of the Sixth and Seventh of William the Fourth requiring a Certificate of Origin from the Collector of the Customs in the District in which the Sugar is produced, and the Act of the Fifth and Sixth of William the Fourth, Chapter 66., requiring only a Declaration by the Shipper of the Cargo that the same was really and bona fide the Produce of some British Possession?

There is that Distinction; and I think that the Understanding of the Commercial Body was, that those dependent States should not be considered distinct, in this discriminating Duty, from British Possessions. I ground that very much upon the Decision with reference to Pepper; for I recollect at that Time making Application about the Pepper, and stating the entire Subserviency of the Rajah of Travancore to the British Authorities, and that Travancore ought to be considered as Part and Parcel of the British Possessions in India; as such a Treasury Order was granted, and Pepper was admitted as British, though the Produce of the Dominions of the Rajah of Travancore, from Alepe, the most convenient Port of Shipment from the Coast of Malabar; but, after a great deal of Negotiation, the Settlement of the Sugar Question was left on the Certificate of Origin.



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252. You have spoken of the Construction of the Act, of a more limited and a more enlarged Construction; have the Merchants, within your Knowledge, or has the East India Company, taken a legal Opinion in order to know what is the actual Meaning and Interpretation of the Act, by which, of course, the Government must be bound in carrying that Act into effect?

The Merchants have not, to my Knowledge.

The Witness is directed to withdraw.

J. C. Melvill, Esq.

2d March 1840.

JAMES COSMO MELVILL Esquire is again called in, and further examined as follows:

253. ARE you aware whether the Government of the East India Company in India treat the States with which it has subsidiary Alliances, and which may be considered as in a Manner dependent upon it, as its own Subjects, freely admitting the Produce of those Countries?

They do.

254. Are there no internal Transit Duties whatever in India?

The Transit Duties are generally abolished. At Madras they are only in Process of Abolition; but, even when the Transit Duties existed, there was no higher Transit Duty in going into those States than there was in going into the different Parts of the Company's Territories.

255. Beyond the River Jumnah are there Countries with which we have subsidiary Alliances, which may be considered as dependent States?

No.

256. Are there any Duties upon the Importation into the Territories of Madras of any Goods the Produce of Mysore?

There are not.

257. Or from the Territories of the Guicowar into Bombay?

No.

258. Or into the Territories of Bengal?

No.

259. Would any Sugars from Calcutta, whenever they might be introduced, in whatever Part of the adjacent Countries they might be produced by the Company's Authorities, be considered as entitled to that Certificate of Origin which would bring them into this Country at the low Duties?

Certainly not, because the Certificate of Origin must be given by an Officer who is not to be found in Oude or in any of those Countries. In the Case of Coffee there was a Declaration on the Part of the Shipper that it was the Produce of Mysore, and the Question arose at the Custom House whether Mysore was a British Possession; a Reference was made to the East India Company upon that Subject, and they considered that, though technically the Property of the Rajah of Mysore, it was virtually a British Possession, the whole Civil and Military Government being in the Hands of the East India Company.

260. Can you state whether of the Sugar exported from Calcutta there is any Portion of it produced in Territories not entirely subject to the Company?

There is no Portion of the Sugar imported from Calcutta into England without a Certificate of Origin that it is the Produce of a British Possession.

261. Is there any Sugar brought into Calcutta which, if it could obtain such a Certificate of Origin, would be importable?

I cannot say; there is a very large internal Consumption of Sugar in India.

262. Is the raw Material brought any considerable Distance for the Purpose of Manufacture?

I believe not.

The Witness is directed to withdraw.

**GEORGE G. DE H. LARPENT** Esquire is again called in, and further examined as follows :

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263. IN what Part of the Territories of Bengal is the Sugar Cane cultivated?

It is one of the Cultivations of the Land through the whole of the upper Part of Bengal, and the Company's Territories there; but I would rather refer to any body who knows the Cultivation from having been there.

264. Has the Importation of Sugar from Bengal materially increased, since the Equalization of the Duty?

It has; the Increase has been very considerable from the Year 1836. In 1834, I see the Quantity was very little more than 3,800 Tons; in 1835, about 5,000 Tons; in 1836, about 7,600 Tons; in 1837, about 14,800 Tons; in 1838, upwards of 21,000 Tons; and in 1839, about 26,000 Tons. But I should say that this latter Importation has been accompanied by a very favourable State of Prices here, which probably will lead to a considerable Increase of Import; the Diminution in the general Supply of Sugar into this Market having raised the Price of all Sugars imported at the low Duty. In fact, with regard to the Sugar Trade, it may be observed, that some Years ago there was a Surplus of Sugar in the British Market, which was exported. During that Time, the Prices being lower here than they were upon the Continent, the Introduction of East Indian Sugar was, comparatively speaking, of little Benefit to us or to India. Now, however, Circumstances have completely changed; the Effect of the recent Measures in the British West Indies has been to diminish the general Supplies from 232,000 Casks in the Year 1835 down to 178,000 in the Year 1839, and there is no Surplus. The Prices have, therefore, considerably advanced, nearly 20 per Cent.; and they are considerably higher, it has been stated to me from 12s. to 15s. and more, than Sugars of similar Quality used on the Continent; therefore the Introduction of Indian Sugar operates, at present, beneficially both to the Producer and to the Consumer. With regard to the Sugar in India, I conceive that India itself being a great consuming Country, except when Prices here are high, we cannot expect to have, under the present State of Things in India, any very great Increase in the Import of Sugar; and as one Reason for stating this I will submit a Calculation which I have made with reference to Sugar. An Order was given for a certain Quantity of Sugar in the course of the last Year, and it was given at the Rate of Twelve Rupees for the Bazar Maund of 82lbs. for the First Quality, and so on in proportion; that Order could not be executed in Calcutta, for the Sugar was not to be obtained there at that Price. Now that Price would be, at the Rate of Freight of 5*l.* per Ton, and the Exchange at 2*s.* 2*d.* per Company's Rupee, somewhere about 46*s.* per Cwt., without the Duty. Antecedent to the Rise in Prices in this Country, that Sugar was selling here, at the very highest, at 37*s.* to 38*s.* in Bond; it is now selling at about 48*s.*; consequently, had that Sugar been brought here at Twelve Rupees, it would have paid a Freight of 5*l.* and left a moderate Profit to the Importer. Even supposing it had been obtained by Contract up the Country at Two Rupees cheaper it would have produced a Profit, and given, as it was intended, for the dead Weight a fair Freight to the Ship; but the Advantage has been in the Rise of Price here, and proves, to my Mind, that the Export of India is very much dependent upon the State of Prices here, and that no very large Quantity (unless our Prices be high here) will come from India.

265. Do not you conceive it possible that the Production of Sugar in India may be made more profitable, and therefore more extended, by the Application of more Capital in its Manufacture?

Unquestionably it may be; but I believe it will be the Work of Time. It is very difficult to introduce Capital as it is called hastily into India; for as to erecting Machinery, or laying out a large Sum of Money in expensive Machinery, I suspect that will not give a corresponding Benefit; it will be only by European Superintendence and Management, still taking the native Mode of working the Cane as the Basis of Operations, that any considerable Improvement in Quality can be obtained. We cannot, I suspect, lay out any very large Capital in Plants and Works in India, with any thing like a Return, the Rate of Interest of Money being so high. The Probability is, that we must work up the Materials we find there, and trust to European Skill and Vigilance to make them more productive. What more may be done hereafter I cannot state,

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except from what may be anticipated upon general Principles, and unquestionably the Application of Capital and Skill, and particularly Skill, may reduce the Cost of Production; but up to the present Time the Price in India would not afford a Profit in this Country, unless the Prices here were as high as they are now, and those high Prices arise from the State of our Imports from the West Indies. It is only as it were a Substitute for that which we got from the West Indies that India Sugars have got into the Market to any great Extent.

266. Is not the Manufacture of Sugar in the East Indies, as compared with that in our improved Establishments in the West Indies, in a singularly rude State?

It is so; but I dare say the Committee will examine Persons who are practically acquainted with the Manufacture there, who will confirm what I have heard from all Parties, that it is not likely that any very large additional Capital in Machinery could be applied to Sugar with Benefit for some Time to come; it will be principally by bringing a large Quantity of Land under the same Cultivation. Heretofore Sugar has been one of the Crops taken from Land in Patches; the Cane has been brought by the Natives to the Works; but if any Individual can obtain an uniform Growth to any large Extent, and employ Machinery for the Improvement of the Process, he will make a better Sugar at a lower Cost; but still that is a Work of Time, and, in a Country like India, itself consuming Sugar very largely, I think it is borne out by the Prices that the Article bears in India, that whilst heretofore we have only got very little more than what sufficed for dead Weight for our Ships, the increased Amount of Importations has been occasioned, and is likely to continue, only in consequence of the Profit derived from high Prices arising from the State of the West Indies.

267. Has there not been a large Establishment, with improved Machinery upon the Model of some of the most improved Establishments of Planters in the West Indies, carried on in India in which Mr. Gladstone is concerned?

The Committee will have that Gentleman probably before them, who will be able to give that detailed Information; but I believe, from the Information that I can collect, that we must in India look chiefly to the Mode of working by the native Population; but still I speak with Diffidence, from not actually having been in the Country. I can only say that, up to the present Time, the high Price in India is indicative of no great Extent of Quantity being applicable to this Country.

268. Does the East Indian Sugar undergo the same Process of Refinement that the West Indian does?

It is altogether in a rude State; there is nothing like the Refinement that is carried on in the West Indies; but there is a Process in some Degree analogous, though in a ruder Mode.

269. Does it bear the same Price as the West India Sugar?

At the present Moment it bears a high Price. It is in Bond, according to Quality, at 50s. to 70s. per Hundred Weight, the Duty being 24s. At the present Moment Jamaica fine Sugar is 68s. to 70s.; the Mauritius is 59s. 6d. to 70s.; and the best Bengal Sugar is somewhere about 70s. to 71s. The very fine White Bengal, of which there is a small Quantity only, stands thus in the highest Class of Sugar; but the general Run of India Sugar is from 64s. to 66s. per Hundred Weight, and perhaps 2s. or 3s. lower than Jamaica Sugar.

270. What is the Difference between the Freight from Calcutta and the Freight from the West Indies?

I hardly know what the Freight from the West Indies is; our Freight may be considered as 5*l.* for Sugar.

271. Would that be a fair practical Freight to put upon the Sugar, considering the Difficulty that there frequently is in getting dead Weight?

Probably not; it so entirely depends on the Quantity of Shipping at the Time.

272. You can only get what is called a Dead Weight Freight for a very limited Quantity; if it were a Question of supplying this Country largely from the East Indies you must have Ships destined to carry Sugar as their general Cargo?

Yes; the West Indians send Ships for their Sugar; now we have never, that.

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that I have ever heard, sent out Ships to bring home Sugar ; I know of no such Instance.

273. You have said that Sugar is from 10s. to 15s. dearer here than on the Continent ; from whence does that cheaper Sugar come which is sold on the Continent ?

I believe from the Brazils, from Cuba and Porto Rico. There is no Question that the Cultivation of the fresh and fine Land in Cuba, in Porto Rico, and in Brazil has been accomplished by great Accessions to the Slave Population, and therefore I would submit that if we are driven as it were by the diminished Supply from the West Indies to a very high Price of Sugar, that in order to carry out the Principle upon which we have stood with regard to the Slave Trade, it is our bounden Duty in every way to encourage that next Source of Supply, which is from India. After the West Indies and the Mauritius, the Slave Colonies that have been under the Operation of the late Alterations, have given us all they can, our great Object should be India, and to avoid if possible, from any high Prices, having Recourse to Foreign Sugars, cultivated and forced upon fresh Lands by the Increase of the Slave Population.

274. The Sources of Importation that you have mentioned are all in the West Indies ; are you aware whether there has been a considerably increased Quantity from Java and from Manilla ?

I do not think very large ; but I have not accurately the Figures.

275. You are not aware that since 1816 the Production of Sugar has increased Tenfold in Java ; it having in 1816 sent to Holland 72,000 Peculs, and in the last Year as much as 960,000 ?

I was aware that there was an Increase, but I did not know it went to that Extent.

276. Do you know whether it can be produced much cheaper in Java and Manilla than in Bengal ?

In Java it can be produced cheaply ; but, at the same Time, Sugar is not the Staple of Java ; Coffee is the Staple of that Island.

277. Is not the Manufacturer of Sugar in the East Indies, as compared with the Manufacturer of Sugar in the West Indies, under Circumstances of Disadvantage, inasmuch as he has no Means of finding a Market for his Molasses, and no Inducement to send Rum to this Country ?

Yes. He has no Inducement to send Rum to this Country, and, in fact, the Use of his Rum in this Country is actually prohibited by the Rate of Duty. The West Indian Rum pays 9s. per Gallon, Proof Strength ; the East India Rum, imported from the Mauritius with Certificate, pays the same Duty, and is in all respects on the same Footing as West India Rum. Now East India Rum pays 15s. per Gallon, which entirely excludes it from Home Use, and it is not allowed in any British Colony, except Canada, without an extra Duty ; for this Reason, it cannot be mixed with the West India Rum for Home Consumption, or for Exportation to the Colonies. East India Rum is in its Quality more acid, probably from the Imperfection of the Process of distilling, but of course, as there is more Attention paid to the Manufacture of Sugar in India, that may be removed. It is, however, advantageous for what they call parting with West India Rum, for it adds Flavour, though it is deficient in Richness and Fullness of Quality ; from the East India Sugar not being quite so strong as the West India Sugar. The Quantity has been increasing. There was, in 1836, 400 Puncheons introduced ; in 1837, between 600 and 700 ; in 1838, 1,000 ; but every Gallon was exported ; the 15s. Duty was actually prohibitory. Within the last Two Years East India Rum has been received by the Government Contract on the same Footing as West India Rum. On the Part of the East Indians I should say that Rum was a component Part of the Cane Manufacture, and that when Sugar was placed upon the same Footing in the East and West Indies, East India Rum should have been considered, as the Mauritius Rum has been, entitled to all similar Advantages.

278. In Value what Proportion do the Molasses and the Rum bear on a West Indian Estate to the Sugar ?

It would require more practical Information of West India Estates than I possess to answer that.

*J. de H. Larpent,*  
*Esq.*

1 March 1840.

279. If at present it is as you imagine only the high Price of West Indian Sugar which induces the East Indian Manufacturer to import his Sugar into this Country, do you apprehend that if his Rum were admissible at an equal Duty he would send his Sugar to Market notwithstanding a Fall of Price?

I think the Introduction of Rum so as to bring it into Home Consumption is essentially necessary; that, in point of fact, the Exclusion of Rum from the Home Market makes the Cost of Sugar dearer, and, consequently, if I am right in my Views, that it is nothing but the high Price of Sugar here, from the diminished Quantity from the West Indies, that is likely to lead to any large Exportation of Sugar from the East Indies. It is very desirable to give the Benefit of the Home Market to all the Produce of the Cane.

280. Are you acquainted with the Manufacture of Spirits from Rice?

I only know of it as being a large Manufacture in India of Arrack; but I should hope the Difference in Quality of Arrack would enable the Customs to discriminate between the Two Classes of Spirits, if such be necessary.

281. Will you state what is the Value that the Two different Descriptions of Spirits bear in the Indian Market?

I have not the Figures here to state what the Difference is, but my Impression is, that Rum from the Cane would be quite as cheap as Arrack from Rice; I should think cheaper.

282. Is it not cheaper, inasmuch as the Manufacturer of Sugar can find no Market at all for his Molasses?

Yes.

283. Whereas he must pay a Price for the Rice?

Yes.

284. Is there a Difficulty in distinguishing Rum from Arrack, or can it be made so to resemble the other as to make it difficult to distinguish them?

It is said that you can colour so as to be similar, but I should have thought the Flavour and Taste would be sufficient to distinguish them.

The Witness is directed to withdraw.

Ordered, That this Committee be adjourned to Wednesday next,  
Half past One o'clock.

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*Die Mercurii, 4<sup>o</sup> Martii 1840.*

The Lord ELLENBOROUGH in the Chair.

Evidence on the  
Petition of the  
East India Company  
for Relief.GEORGE G. DE H. LARPENT Esquire was again called in, and further  
examined as follows :G. G. de H. Larpent,  
Esq.

4th March 1840.

285. WILL you have the goodness to state to the Committee how the Law stands as to the Importation of Tobacco from the East Indies and from other Countries, and the Effect which you apprehend the Law has upon the Importation from India ?

British Plantation Tobacco pays 2s. 9d. per Pound Weight ; all other Tobacco, including British India Tobacco, pays 3s. The Distinction was made in 1825 ; it has become entirely inoperative as to the British Plantation in Canada, to which it was directed. By the Parliamentary Returns of 1836 I find Tobacco in Upper Canada quoted at the Price of 10d. to 1s. 3d. The Export from Lower Canada in 1836 was 22,100 Pounds Weight, whilst the Import was 92,326. Practically, therefore, the Competition in the Article of Tobacco is between the United States of America and British India. Our Supply comes almost entirely from America. It is the Opinion of the India Trade, in which they are borne out by the Opinion of the principal Dealers in London, that the Reduction of 3d. in the Duty, the other Duty remaining 3s., would increase largely the Consumption of the East India Tobacco.

286. That is, if the Importation of Tobacco from the East Indies were placed upon the same Footing as the Tobacco from the Colonies ?

Yes. In a Report of the Chamber of Commerce of Calcutta, dated April 1839, I find the following Paragraph :—" That the Fact of East India Tobacco having been used in England during the Scarcity of American Tobacco at the Difference of 3d. is a Proof that the Article needs only the Reduction of Duty to bring it into regular Consumption." The Distinction in Duty, being inoperative as to Canada, if given to a British Possession really bona fide a Tobacco-growing Country, might prove of great Importance to that Country. The Question, as I humbly conceive, is a Question of Relation of Duties upon the acknowledged Principle of Legislation, viz. Preference to British Colonies and Possessions. It is not one as to the absolute Amount of Duty, which I believe has been the Objection taken to any Change, namely, that it involves a Reduction of the Revenue, because it appears to us, that whatever Price you fix the Duty at for the Purposes of Revenue, say at 3s., though I should be reluctant to raise the Duty, which is now 600 per Cent. upon the Price of the Article,—yet if it were 3s. upon East India Tobacco, and 3s. 3d. or 3s. 6d. upon American Tobacco, East India Tobacco would find a Vent in this Market. It is a Question of Relation. You might preserve your Revenue by not allowing anybody to have Tobacco at a lower Cost as to Duty paid than 3s. But if you establish a Relation in any way between Indian and American Tobacco we should be enabled to introduce Tobacco. The Competition is so great in this Country among the Manufacturers, that I have been assured but Yesterday, by a large Dealer, that almost a slight Difference would turn the Scale in the Employment of Tobacco from the East Indies ; and I need not point out how extremely important it would be to a Country like India. There is another Subject connected with the Trade of Tobacco, which is that of Segars. The East India Segars pay a Duty of 9s. per Pound Weight : Now there is no Distinction between them and the Segars imported from the Havannah, the Circumstances of which Colony as to its Slave Population are well known. The Duty is all but prohibitory as respects India. From the inferior Quality,

none



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none are introduced paying a Duty, but a very considerable Quantity is introduced by smuggling. There is no Doubt that upon Application to the Revenue Officers it will be found that there is a very large Quantity smuggled. It is an inferior Segar, I am aware; but if the Duty were reduced, I am informed that there would be a considerable Consumption, and in all probability it would put an end to smuggling. The smuggling is carried on probably from the Ships arriving from India, and the Ingenuity in smuggling in this Article is quite proverbial with the Custom House.

287. You have stated that the Distinction in the Duty was made in the Year 1825. Before that Year were the Duties equal upon all Tobacco, both British and Foreign?

They were.

288. What is the Difference of the Freight from that Part of America in which the Tobacco is produced and from India?

The American Freights vary on Tobacco from 30s. to 70s. per Hogshead, or 40s. to 90s. per Ton of Fifty Cubic Feet.

289. What is the East India Freight?

About 5*l*. It entirely depends upon the Quantity of Shipping there. I have known it as high as 6*l*. 40s., and as low as 3*l*. 10s. per Ton. It fluctuates very much, in consequence of the Variation in the Quantity of Shipping.

290. Is there any Difference in the Freights of Tobacco as compared with other Goods?

None. It is all arranged according to the Mode in which it is packed, and the Space it occupies; but I have little Experience of that, as we have none from India, and so little has been imported. With regard to the West India Freights, of which your Lordships asked me last Time I was examined, I have now ascertained what they are: West India Freights from Antigua, Trinidad, and Saint Vincent, are 4*l*. per Ton; from Saint Kitt's, where the Tonnage Duties are very heavy, the Freight is 4s. 6*d*. per Hundred Weight, or 4*l*. 10s. per Ton; Jamaica 5*l*.; Demerara it is rather lower, the Average being 3*l*. 10s. to 4*l*. per Ton.

291. Do you happen to know what is the Freight from the United States?

The Freights from the United States on Cotton vary from One Half to Seven Eighths per Pound, or 40s. to 70s. per Ton; and on Tobacco 40s. to 90s. per Ton of Fifty Cubic Feet. But I do not speak from actual Knowledge.

292. Is not the Quality of the East India Tobacco very much inferior to the Quality from the United States?

It is inferior; it is of a sour Taste; but it is to be hoped that by Encouragement being afforded we should be able to improve it, and adapt it to the English Market.

293. Are you aware whether the Cultivation of Tobacco in India has been carried to a great Extent?

The Tobacco Plant is very generally cultivated throughout India.

294. Have you ever understood that there is any Reason to suppose that Tobacco could not be produced in the East Indies of as good a Quality as that which we derive from the United States?

None whatever, as far as in a general Inference can be drawn, except from those Impediments under which India may labour in its social State.

295. Nothing in the Nature of the Soil?

Nothing. Considering the immense Surface over which the Cultivation of India extends, I have no Doubt that the Tobacco Plant, for it is a common Plant, and the Price there is low, only needs the English Market to afford an Encouragement to improve it.

296. When you state the Freights from India for Tobacco or Sugar, is that upon the Presumption that those bulky Articles are merely as a Ballast to the Ship, or do you suppose that that would be the Freight supposing the Articles

Articles to be introduced into England to such an Extent as to make it necessary to send out Shipping on purpose for those Articles? *G. G. de H. Larpen Esq.*

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I think I directed the Attention of the Committee on Monday to that very Circumstance. No Case has yet occurred in which we have sent out a Ship for that Purpose, and therefore hitherto the Quantity of Sugar imported has been applied to the Purpose of dead Weight, and the Freight is regulated by that Circumstance. The Time may come when there will be so large a Quantity imported that we shall be obliged to send out Tonnage. There might then be a Difference made in the Freights for the Conveyance of it.

297. Could you at all conjecture at what Rate of Freight the Ship Owners of this Country could afford to bring those bulky Articles from India, supposing the Trade to be extended considerably beyond that Amount which would come as dead Weight?

I should not think, from the great Concurrence of Shipping to India for all Purposes, and the large internal Trade of India, and the Trade also with New South Wales, and the Number of Vessels that go to that Quarter, and the large Vessels that constantly arrive in different Parts of India, unless the Quantity became quite overwhelming, that for a long Time there would be any material Alteration in the Rate of Freight, and that Shipping and Tonnage would be abundant at very moderate Terms for many Years. The Difficulty hitherto has been that there has been an Excess of Tonnage for India.

298. You are aware that the Cost of Freight, under the Circumstances that you state the Trade now to be in, viz., that those Articles are merely brought as Ballast, is no Criterion of what the Freight would be on an extensive Trade?

In different Circumstances of course it would not be a Criterion.

299. Did you ever hear that for the Purpose of making up the dead Weight in the Manner you have mentioned even some Stone Granite has come from China to be used for the Pavement of the Streets of London?

I perfectly recollect it; and still more, with regard to India, I myself, instead of bringing home dead Weight, before the Alteration in the Act as to Sugar with regard to the Equalization of the Duties, should have preferred having Stone, if it could have been brought, to bringing any thing upon which there would be a Probability of Loss, but Stones were not to be obtained in Bengal.

300. Is there not every Year a considerable Quantity of Tonnage sent to India for which there is no Return; for instance, all the Tonnage which carries the Military Stores of the East India Company, and all that still larger Tonnage which carries out European Recruits and Reliefs?

Yes.

301. Are the Articles exported to India more bulky than the Articles imported from India?

The manufactured Goods, Hardware excepted, of course occupy a very small Portion of the Tonnage of the Vessel outwards; in fact the chief Profit is in the homeward Cargo. The Shipping to India is scarcely profitable; the Passengers pay the best, but it is to the Return Freight that the Ship Owners look as far as Goods are concerned.

302. Therefore there is a reasonable Prospect that there will be generally a Return Tonnage from India which might be filled with Sugar without any Increase of Freight?

I should think so; I have no Fear of any excessive Freight in India.

303. Suppose the Trade to continue as it now stands; are you decidedly of opinion that the Difference of Duty, supposing it to be regulated in the Manner you propose, would not afford a sufficient Inducement for the American Tobacco to go out to India for Re-importation into England?

I should think not, certainly.

304. When you speak of the possible Necessity hereafter of sending out Tonnage for bringing home Tobacco, do you mean sending out Ships in Ballast?

Of course; getting here, however, all the Freight they could. That is the Case



*G. G. de H. Larpent, Esq.* Case with the West Indians at the present Moment; that Trade is carried on by sending out Ships purposely under Contract.

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305. That would very nearly double the Freight, would it not?

The Freight from the West Indies is very nearly equal to the Freight from the East Indies as dead Weight.

306. Would the Freight be altered if Steam Navigation were made use of instead of sailing Ships?

That I am scarcely able to answer; it is the large Space occupied by the Coals in Steam Vessels that makes it so difficult to use them in long Voyages.

307. Has that been a Matter of Speculation at all with respect to the Traders?

Not as yet. There has been a Vessel sent out to try how far Steam may be made consistent with sailing, but the first Result was not very satisfactory. I still entertain Hopes that this may lead to some Improvement upon the Conveyance round the Cape of Good Hope.

308. Some Accident happened to the Machinery, did it not?

Yes.

309. Do you think it might be made applicable for the Transport of Goods?

It might shorten the Voyage, without occupying too much of the Tonnage of the Vessel to make it very expensive.

310. Is it your Opinion that the Encouragement you have suggested would be sufficient to open a fair Field for the Employment of British Capital in India in the Cultivation of Tobacco?

It is.

311. Would India be able to afford a large Supply?

To any Extent.

312. From all the Provinces?

From the Peninsula of India; it is the common Growth in all those Countries. I was asked, in my last Examination, about Java Sugar. I have since obtained all the Information that I think may be interesting upon the Subject; and it is very interesting, certainly. In the Year 1832, it appears by some Parliamentary Returns, the Export of Sugar from the Island of Java amounted to about 12,000 Tons. In 1837 the Quantity imported into Holland was to the same Amount, Sugar being probably sent also to other Parts. In 1838 I find the Import into Holland was 20,000 Tons, and in 1839 the Import is not less than 25,000 Tons. By the Information I have received I find that the Dutch Authorities have made Contracts with several Proprietors of Land in Java for the Delivery of Sugar at remunerative Prices. The Prices of Sugar in Amsterdam, and generally upon the Continent, bear out the Statement I made on Monday, they being 15s. per Hundred Weight lower than those of Sugar in this Country; that is to say, that on the Continent they are eating their Sugar 15s. to 20s. per Hundred Weight cheaper than we are here.

313. What Per-centage is that upon the Price?

The Duty is 24s., and the Price 70s.

314. You state that upon the Continent, on an Average, they are consuming Sugar with a Benefit in point of Price of 15s., at the same Time that the Importations from Java are very largely increased; is not that a Proof of the Tendency of the Supply of Sugar to come from the East, and to beat out the West Indian planting of Sugar?

It shows what Efforts have been made to increase the Cultivation of Sugar in Java; and if corresponding Efforts be made in India I have no Doubt that the aggregate Quantity of Sugar for the Consumption of Europe would be very largely increased.

315. Have you any Idea what the Price of Labour is in Java?

It is very low, and it is a very rich Island.

316. Is

316. Is the Price of Labour in Java as low as in India?

I can scarcely speak of my own Knowledge.

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317. Do you know what it is?

I do not. Information is to be had upon the Subject from those who have been there. It is a most flourishing Colony; a great Rival to British India in that respect.

318. Do you think it possible, supposing Encouragement were given to supply Europe from the East Indies, considering the low Price of Labour both in Bengal and in Java, that the Islands in the West Indies, where from 1s. 6d. to 2s. is paying for Negro Labour, can ever for any Time supply the Consumption of Europe with Sugar?

Perhaps it is difficult to answer that Question in any other Way than to say, that I should be afraid if I were a West India Proprietor that it would not.

319. Would not a great Diminution in the Price of Sugar possibly have a material Effect upon the comparative Consumption of Coffee and Tea?

I have no Doubt whatever that with reference to Coffee it would, because Coffee would require a very considerable Quantity of Sugar, and I believe the Use of Coffee has been materially affected by the high Price of Sugar. With reference to Tea, the lower Classes can drink that with Sugar of coarse Quality, and very little. But I am sure with regard to Coffee, such is the Taste of this Country, that they will not drink it unless there is a considerable Portion of Sugar, and I believe that has materially affected the Consumption of Coffee. I am now anxious to supply something that I was unable to give on Monday. I stated, with reference to Bombay, that a very long Time must elapse before Bombay could become an exporting Country under the Condition of its prohibiting the Import of Sugar. My Ground for saying so was, what I recollected in the Parliamentary Evidence given in the Year 1831 and 1832, in which I find the Substance of the Evidence to be to this Effect: "that the Soil and Climate of Bombay and Madras are suited to the Growth of the Sugar Cane, but no Sugar is produced for Export. In Bombay the Sugar Cane is grown in almost every Village, but it is not made into Sugar; it is imported from Bengal, China, Manilla, Mauritius, and occasionally Java. The Sugar Cane is common in Coimbatore." That is the South-west Part of the Deccan. I find this in the Digest of the Evidence, Appendix No. 2., Finance and Commerce, by the Committee of the Commons, and that was the Ground of my Observation. But in order to show to your Lordships the Feeling in Bombay upon the Subject, I wish to be permitted to read Extracts from the Report of the Chamber of Commerce of Bombay of 1837 and 1838. In the first, with reference to the Article of Sugar, there is this Observation, showing that it has attracted a great deal of the Attention of the Commercial Public; the Article is under the Head of "Sugar:"—"The increasing Importance of the Manufacture of this Staple in Western India is daily evincing itself; and the Committee's Correspondence with the Revenue Commissioner and others on this interesting Subject will abundantly manifest, that neither the Government, its public Servants, nor your Committee, are indifferent to its Encouragement. Several splendid Samples of the Mauritius Cane grown in different Districts of the Presidency have been received from the Revenue Commissioner, whose enlightened Suggestions for the Erection of public Sugar Mills (to be placed under the Superintendence of competent Persons) in the Districts where the Mauritius Cane is extensively cultivated have been laudably sanctioned by Government. Under such a State of Circumstances your Committee are led to hope, with some degree of Confidence, that the Day is not distant when the Restriction which is now suspended over Sugar manufactured within this Presidency will be removed." And in the Report of the following Year these Remarks are made under the Head of "Sugar:"—"The Committee have much Pleasure in referring the Chamber to the various Communications received by them on this Subject, especially those from the Revenue Commissioner, forwarding Reports from Dr. Gibson, in charge of the Government Nursery Gardens in the Deccan, as bearing Evidence of a considerable Advance being made towards the Improvement of the Quality and Augmentation of the Production of Sugar in the Districts of this Presidency. The deep Interest

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manifested in these Objects by this Government, the Zeal and Ehergy evinced by the Revenue Commissioner and the local Revenue Authorities; in encouraging and aiding the Ryots to cultivate the Mauritius which is fast superseding the Country Cane, and in having the Natives instructed in superior Modes of Manufacture,—the Willingness evinced by the latter to adopt these Improvements, Proofs of the practical Advantages of which are presented to them in the Results of Experiments in the Culture and Manufacture, conducted with equal Skill and Perseverance, by Dr. Gibson,—all have tended to produce the Effect above noticed, and justify a Hope that the Time is not far distant when Sugar may be expected to become a large and valuable Addition to the exportable Products of these Territories.” I should also state that it so happened that I was appointed the Agent here of a Sugar Company in Bombay with a moderate Capital, with a view of trying the Experiment in the Deccan of the Cultivation of the Mauritius Cane under European Inspection, and that there was sent out in August 1839 a Sugar Mill for that Purpose. I think all this tends to show the strong Feeling that exists, even in that Presidency of India which has been hitherto an importing Country of Sugar, to obtain the Advantages of the Home Market for the Export of that which is so common as to be grown in every Village in the Country.

320. Do you know whether any Attempt has ever been made by the East Indies to compete with the Java Sugar in the Markets of Europe; in Germany, for instance?

I think I explained on Monday, that before the Equalization of the Duties there was a Surplus from our own Possessions entitled to come in at the low Duty to this Country, consequently there was no Advantage in bringing Sugar from the East Indies to this Country, where there was a Surplus which was exported, and in the Markets abroad at that Time they met with Foreign Sugar from all the Slave Colonies, Cuba, Brazil, &c., which were at a lower Cost, or at quite as low a Cost. It is totally the reverse now, inasmuch as in consequence of what has taken place in the West Indies there is a diminished Supply to this Country, and it is now that it tells so much in bringing Sugar from the East Indies; the Price has got up to the Extent of 10s. or 12s. per Hundred Weight, which has enabled the Manufacturer of India to export Sugar under the equal Duty at a considerable Profit, to supply the Gap occasioned by the diminished Quantity coming from the West Indies.

321. When you spoke of Sugar being 15s. cheaper on the Continent than it is in this Country, do you mean exclusive of Duty?

Without Duty on either Side. I take the Java Sugar in Bond here, and the Java Sugar in Bond at Amsterdam. They can consume Sugar there at 15s. per Hundred Weight less Price than we can consume the same Qualities in this Country, without reference to Duty.

322. Can you state what is the Duty on Sugar in Germany?

I could not state that. I will get the Information, if your Lordships wish it.

323. Do you know whether practically the Sugar is drunk by the People on the Continent at a cheaper Rate than it is by the People of this Country; is their Duty lower than ours?

I cannot speak as to that.

324. When you say 15s. upon the Price without Duty, it would be the Difference of 15s. upon 25s.

Yes, upon whatever the Price may be less Duty.

325. Then, supposing it 25s. there, it would be 40s. here?

Yes. The Price of the best Sugar here is 70s.; that is the highest Price; take 24s. from it; that leaves 46s., the Price of our Sugars; whilst those on the Continent would be 30s., both irrespective of Duties.

326. If any great Improvement was given to the Cultivation of Sugar, should you look to the East Indies being able to supply any Portion of Europe?

I should not, as long as I find the immense Quantity annually increasing from Cuba, from the Brazils, and from those Colonies where they are enabled, by introducing an increased Number of Slaves, to open fresh and rich Land, and thereby to produce Sugar to a very great Extent. It is to that Cause, and the

the Increase of Quantity from Java, that I attribute the low Price on the Continent. G. G. de H. Larpent,  
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327. Then you would look to England alone to increase the Exportation of Sugar from the East Indies? 4th March 1840.

I should at present.

328. Do you know whether the Sugar in Java is made by Machinery, or in the rude Way in which it is made in India?

I presume in a Manner somewhat similar to that in India, but I cannot speak to actual Knowledge.

329. How is it made in Cuba?

There they have all the Advantage of Machinery and immense Capital from the large Profits that have been recently made.

330. Can you calculate to what Extent the Price would be affected by the improved Machinery?

I have no Means of making that Calculation; and, as I said before, if we attempt to introduce any very expensive Machinery into India I think it will fail, and the Return not be adequate to the Outlay of Capital. We must follow the Native Mode of making the Sugar, improved by European Inspection and Skill, to bring in an Article adapted to this Country; but if we lay out a large Capital in Machinery in India I think it will not answer.

331. The East Indian Sugar is never refined in this Country; it is not made into Loaves, is it?

No; it wants Strength or Grain. It is not used by the Refiners, but sold to the Grocers. I am not sufficiently practically acquainted with the Use of it, but I understand it wants Strength for our Refinery.

332. Have you read the Petition of the East India Company?

I have.

333. As it respects the Article of Sugar, what is it that the Government could do, in compliance with the Wishes of the East India Trade, with respect to the Article of Sugar; what does the East India Trade want?

The East India Trade wants, if I may be allowed to use the Expression, an Alteration made in the Act of Parliament, which, as I stated on Monday, renders it imperative, in the first instance, to prohibit the Import of Foreign Sugar into the Presidencies of India before they are entitled to the Benefit of the Equalization of the Duties. For instance, if Madras be prevented (which Presidency is now applying to be admitted to the equal Duties) from receiving the Benefit of the Equalization of the Duties because it does not prohibit the Importation of Sugar into its Territories from its dependent State Mysore (if there be any Sugar made there), the Case will be considered very hard. All Transit Duties are about to be abolished in that Presidency; the Attempt is to make the whole Peninsula as near as possible one Country, and by-and-by the same will be applicable to Bombay, as Hopes are entertained of that becoming hereafter an exporting Country. The Objection is to the Mode in which this is to be declared, by Reference to the Privy Council, and in its being necessary to show Proof that all Sugars are prohibited, not only those which are commonly supposed to be understood by that Prohibition, namely, Sea-borne Sugars from Java, Siam, and Cochin China, Manilla, &c., but also Sugars manufactured in Oude or Travancore. That that might embarrass the Question so much, adverse Interests being concerned, that it might render it extremely difficult for those Presidencies to obtain the Boon. That is the principal Ground upon which they rest their Complaint.

334. Then you want Power given to the Government of India to judge the Case where the Prohibition has been made, so as to empower you to import your Sugars into England; and that you should not be delayed in getting that Power from England?

That is what we want; and I beg to say that the Question of Spirits or Rum is connected, and forms Part and Parcel of our Complaint; because, unless we have a Market for that which is a component Part of the Produce of the Cane, Sugars from India will become dearer to the Consumer, or less profitable to the Indian Manufacturer.

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335. You are aware that the West India Colonies sending us their Sugars are prohibited from importing?

Yes.

336. Would it be fair to put them under the Disadvantage of leaving them subject to the Prohibition, while it would be taken away in India?

Certainly not; I never for One Moment wished to place ourselves in a better Situation than the British West Indies; and when the Proposition was originally adopted, of making it a Condition of the Supply from India (with an Equalization of the Duties) that the Importation of Sugars into India should be prohibited in a Manner analogous to the Law existing in the British West Indies, we conceived it to be perfectly fair and just. It is only the Fear we have, that by assuming that the Sugars which are grown in the dependent States of India are Foreign Sugars that we apprehend we might be deprived, for Madras soon, and for Bombay hereafter, of that great Benefit. Bengal has got it, and has prohibited the Introduction of Foreign Sugars. Madras has applied for it, and hopes to obtain it; but if the Difficulty be raised in the Privy Council in consequence of Sugar being introduced from these dependent States, although there is in fact no longer any Frontier, and although the Object of the Government of India has been to remove all Impediments to the Transit of Produce throughout India, and this be considered a Violation of the Compact with the West Indies, then it will be a serious Injury to British India; but we never supposed that for Water-borne Sugars there was to be other than a strict Prohibition.

337. Then the Committee are to understand that the Traders to India are satisfied with a strict Prohibition in the Importation of Sugars not grown within the great Peninsula of India, but that they wish for an entire Freedom of Communication between the different Parts of the Peninsula, without reference to whether they are strictly British or tributary or subsidiary States; without reference, in fact, to their political Condition?

The Question has expressed exactly what I mean.

338. You state that Bombay cannot suffer Importation to be prohibited, because it does not produce sufficient for its own Consumption; is Bombay content to get Sugar from any other Parts but British Possessions in India, or does it want to import from Foreign States?

It wants to import from Foreign States; it imports largely from China and Manilla, and Siam, and Cochin China; in short, it is a Country which at this Moment is importing Sugar from all Parts; it is therefore prospective with regard to Bombay. But my Object was to qualify what I stated on the First Day of my Examination, knowing the Feelings of the Parties in Bombay, and that they are looking forward to be placed ultimately, though it may be some Time hence, in the same Category as Madras and Bengal.

339. Then are the Committee to understand that at present, at least, you apprehend that no Relief can be given to Bombay in that Manner; that Bombay, importing Sugar from other Parts, is not entitled to Relief?

Undoubtedly Bombay strictly must comply with the Condition on which the Sugars were placed upon an equal Footing; namely, that as the West Indies are bound not to import Foreign Sugars, so should the East Indies not be allowed to do so when they have the Benefit. But the Question turns upon the Word "Foreign." We contend, with Submission, that all India is our Country at the present Moment; and as we have been attempting to knock down all the Barriers, and get rid of all the Transit Duties, we say, Do not let us be affected by hostile Interests; that because there may be Sugars from dependent States they should be considered Foreign, and therefore we should be excluded from the Boon.

340. How would you meet this Difficulty: Bombay is an Importer of Sugars from every Place; you could not permit a free Intercourse between Bombay and Calcutta?

Not in Sugars, certainly not.

341. Therefore you would be obliged to restrain that Part of the Commerce between British India which now exists?

Confining it to Water-borne; the whole Object is to confine it to Sea-borne Sugars.

342. But

342. But you could not permit Sea-borne Sugar to go from Bombay to Calcutta? *G. G. de H. Larpent, Esq.*

Certainly not; all Sea-borne Sugar is to be prohibited. All I ask is, that there is not to be a Difficulty raised before the Privy Council upon the Technicality that it is Foreign Sugar when it comes from any of the dependent States to Madras. Make it the Rule with respect to Sea-borne Sugar, but do not let us be impeded in getting the Boon we ask because there may be Sugar brought from dependent States by Land.

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343. Do you conceive it possible that Sugar may go by Land to any Port having the Power of Exportation?

Certainly not; it would be impracticable.

344. What is the Position of Madras with respect to the Consumption and Importation of Sugar?

Madras has prohibited the Importation of Foreign Sugar from June next, and has made Application to be permitted to export.

345. If Sugar could be produced to any Extent, and cheaply, in the Bengal Territories, might not the Consumption of the Bombay Territories be confined to that which may be produced by Bengal; could there not be an absolute Prohibition of Foreign Imports of Sugar, that from Bengal being permitted?

At the present Moment my Opinion is, that it would be detrimental to Bombay to attempt to fulfil that Condition. As an Emporium of Sugar it now receives Sugar, and afterwards distributes it, and at the present Moment it would not be beneficial to prohibit Importation; but the Time may come, and it is a Time which the Parties in Bombay are sanguine enough to look forward to, and therefore I thought it better to state their Case prospectively.

346. But Sugar imported from Calcutta and placed in Bond would not be considered as imported into the Bombay Territory, and that Power might still remain of making Bombay the Emporium?

There is no Bonding System in Bombay.

347. If that Prohibition was attempted at present would it subject Bombay to pay a higher Price?

Certainly; it would be detrimental to Bombay.

348. The Difference not being considerable between the Freight from Bombay and Calcutta and the Freight from those Parts of America in which the Cotton is produced, can you explain why there exists in India a Custom of subjecting Cotton shipped to Europe to so great a Pressure as materially to injure the Fibre and the Quality of the Cotton, and to diminish its Value?

The Bengal Cotton is screwed to the Density of 1,517 Pounds Weight of net Cotton, besides packing Materials, into a Ton of Fifty Cubic Feet; the Bombay Cotton is screwed to 1,312 Pounds Weight of net Cotton in the same Space; the American Cotton is pressed to about 700 Pounds Weight net Cotton to the Ton of Fifty Cubic Feet; the New Orleans Cotton is pressed to 844 Pounds Weight of net Cotton. An Experiment was tried, I believe at the Instance of Lord Ellenborough, when he was at the Board of Control, in 1830, of a Shipment per Elizabeth in July 1831. The Report of the Court of Directors to the Bombay Government, I think, is given in March 1832. The principal Parties consulted here acquainted with the Cotton Trade state, that if the Cotton were dry and clean it would not suffer from the Screw, and that in fact it is rendered less subject to be affected by the Atmosphere. But the sending a Parcel of Cotton not screwed by that Ship was not attended by sufficient Advantage, or even by any Advantage, with reference to its Quality, at all adequate to compensate for the Difference of Freight.

349. Was that clean Cotton?

No; it was not very well cleaned. The Freight of that Cotton made the Operation a profitable one, for I think the Freight was 5*l.* 15*s.* 6*d.* only. It was at the Time when they had an Opportunity of shipping the Cotton at a very low Rate of Freight, and therefore it was a beneficial Operation. Had the Freight been the usual Freight it would have been a very losing one.



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350. What is the Difference of Freight between the pressed and unpressed Cotton; the pressed Cotton takes rather less than One Half of the same Room as the unpressed Cotton?

The Freight is calculated at Fifty Cubic Feet to the Ton; it is the Space that it occupies; and if the Cotton occupies in one Case 1,312 Pounds Weight of net Cotton, and in the other Case 700 only, it will be nearly double Freight on the latter.

351. In reference to that particular Freight of Cotton, you said that that was brought here at the low Rate of 5*l.* 15*s.* 6*d.* a Ton. Did you not state that the usual Average was about 5*l.*?

This was about the Year 1830.

352. You consider that the usual Average now is about 5*l.*?

Yes. This was an Operation of the East India Company in the Year 1830, shipped by their own Officers, under the Direction of the Board of Control.

353. Is the Weight never calculated in charging the Freight?

No; it is always by Measurement.

354. Do you happen to know to what Extent they press the Smyrna Cottons?

No, I do not.

355. Are you aware, from your Acquaintance with the India Trade, that any thing can be done by the Government or the Legislature to aid or assist in the Improvement of the Trade in Raw Cotton?

Nothing, unless we branch out into another Consideration, namely, the Mode of Agriculture in India, and the Taxation of our Indian Subjects, which are perhaps foreign to the immediate Objects of this Committee.

356. Those are Remedies which the Indian Company has Power to apply, and does not want the Aid of Parliament to enable them to do so?

No; and those Remedies, as far as my limited Knowledge goes, they seem most desirous to apply in every way. The Letter of Lord Auckland which has been published, and the whole Stream of Instructions sent by the Board of Control and by the East India Company for a Series of Years, have had for their Object to improve the Cultivation of Cotton, and to bring it into this Country for the Use of our Manufactures. It is remarkable that America and the East Indies started about the same Time to supply Cotton for our Manufactures; the Americans have entirely beaten us in the Supply of the Article; and it is a Matter of considerable Interest to ascertain the Causes of that, and whether they lie in India itself, and the Nature and Character of the Inhabitants of India, compared with the superior mental Advantages, and the Capital, Industry, and Skill of the United States of America, which have been brought to bear in an unprecedented Manner, assisted by Steam, and the great Power of inland Communication in bringing the Cotton from all Parts of America; it becomes a Matter of very curious Speculation, both those Countries starting at about the same Time, and America having so completely beaten us in the Race.

357. What is the Reason of your persevering in packing Cotton in the Manner you have mentioned?

The screwing is not disadvantageous. The Result of that Experiment was, that there was not, from the Pressure being less, any Advantage derived in the Quality of the Cotton when it arrived in this Country at all compensatory of the greater Expense of the Freight. The Result of the Experiment was in favour of continuing the Screw, and it has been continued and will be continued. I apprehend it is quite impossible to import it without the Screw.

358. Do you know why the Americans do not screw their Cotton to such an Extent?

They bring it within the reasonable Compass of 700 and 800, and with no Inconvenience, and that enables them to bring it at a moderate Freight.

359. If the American was to screw the Cotton in the same Proportion it would reduce by One Half the Freight, would it not?

Better Information than mine may be obtained as to the Mode in which the Americans

Americans load their Ships. As to the Freight, I suspect that they understand it very well, and bring it as cheap as possible. *G. G. de H. Larpent. Esq.*

4th March 1840.

360. The Americans clean the Cotton before they pack it, do they not?

Their Cotton is a great deal cleaner than Indian Cotton; and a great deal of the Attempt to improve Indian Cotton has been, in the Mode of cleaning it, by Machinery which has been sent out. A Premium for the Purpose of finding the best Machine for cleaning Cotton was thought expedient, and the East India Company gave 100*l.* for that Purpose. A Machine has been made, and sent out by the Chamber of Commerce at Glasgow for that Purpose, of which great Hopes are entertained; something superior to the common Churka of India, but not like the Saw Gin, which has injured the Cotton in cutting it a great deal. All that is stated in Lord Auckland's Letter.

361. Do you consider that any Alteration could be made in the Mode of assessing the Rate upon cultivated Land, in India which would be attended with the Effect of improving the Cultivation of Cotton?

I can hardly consider myself competent to answer the Question; it requires a local Knowledge of India.

362. Do you apprehend that if the Duty in this Country on the Importation of manufactured Cotton Goods from India was reduced to the Amount that it stands at when Goods are sent from this Country to India, viz., Three and a Half per Cent., there would be any Reason to expect any considerable Importation of Cottons from the Territories of the East India Company?

I certainly do not; for in point of fact Bengal Cotton Piece Goods have ceased to be an Article either for Home Consumption or for Export, our own Manufactures having superseded them in all the Markets to which they were formerly sent. Madras Cotton Goods, consisting of Salampores and Madras Handkerchiefs, are not at all used in this Country; except a few Bales of fine Longcloths and a few Madras Handkerchiefs, too trivial to notice, they are exported from thence to our various Possessions in the West Indies, and wherever there is a Black Population, for whose Use they are destined. But in England the Duty upon Indian Cotton manufactured Goods is Ten per Cent., and British Manufactures are admitted into British India at Three and a Half per Cent.; and therefore it is a Matter of Feeling rather more than one that would have any beneficial Effect upon the Trade, but as long as it exists it is pointed at as an Inequality in the Duty which the Legislature has imposed upon the Article, and, as one, I would venture to submit that it had better be withdrawn; no practical Evil can result from it, and it will be beneficial as a Matter of Feeling.

363. In what Manner would you propose to do that; would you do that by increasing the Duty upon English Cotton in India, or reducing the Duty upon Indian Cottons imported?

Not by increasing the Duty upon Cotton Goods in India, where in fact their Cheapness has been the great Cause of their Consumption.

364. Then you would do it by reducing the Ten per Cent. Duty?

Yes.

365. With regard to the Cost at which Cotton Goods are produced in India, do you believe that such a Reduction as that would produce any Importations into this Country?

None whatever.

366. Do you apprehend that the Duty of Twenty per Cent. upon the Importation of Silk Goods from India materially diminishes the Importation, and absolutely prevents the Importation, of many Articles which might at a lower Duty be imported advantageously?

I am of that opinion certainly, and if the Duty were reduced I entertain no Doubt that the Home Consumption would be materially increased, and the Trade benefited. I allude chiefly to the Article of Corah, which is a white Silk Handkerchief not printed,—in fact the raw Material for our Manufacture, inasmuch as it is to be printed here. In 1838 the Quantity of Corah delivered



G. C. de H. Larpent, Esq.  
15th March 1840. for Home Consumption was 16,000 Pieces only, whereas the Amount exported was 310,000 Pieces. In 1839 the Quantity entered for Home Consumption was 38,000, and the Export was 352,000.

367. Where did the Exports go to?

To the Continent of Europe. I confess that I am unable to account for this, except that it is attributable to the Duty, which amounts to from 3s. to 4s. upon every Piece of those Goods, the Price of those Goods being about 15s. to 18s.

368. Is there a Drawback on Export to the Continent?

They are exported in Bond, and the Difference is 2s. to 4s. upon an Article of 15s. or 16s., which in fact limits the Importation very strictly. I can state for myself, that we made an Attempt in 1830, upon rather a large Scale, to print in India, by sending Blocks from this Country to adapt the Handkerchiefs to British Taste, but it failed, and I consider myself that it failed from the Difficulty of introducing the Article for Home Consumption in consequence of the Duty; they were exported to all Parts, to Gibraltar, to Constantinople, and to different Parts of the Continent, wherever we could export them; but the Difficulty was to find a Market in this Country, though great Pains were taken to adapt the Printing, by Blocks that we ourselves sent out, to the Taste of the English Markets.

369. You say they are printed in this Country?

The Corah is an Article unprinted. In the Case which I mentioned we wished to print them in India.

370. They are at present printed in this Country?

When the Corahs are brought into this Country they are either used unprinted or are printed here.

371. They cannot be printed here, and then exported?

No; they are allowed to be brought to this Country in Bond, and exported in Bond, of course.\*

372. So that they are exported in the same State as they arrive in?

Yes.

373. They cannot be exported upon a Drawback?

They cannot be exported upon a Drawback; they are entered for Bond, and exported; and therefore, as far as Printing goes, if used not in their White State the Benefit of Printing is on the Continent. The extra increasing Demand for the Article of Corahs in all the Foreign Markets, wherever they have been introduced, fairly leads us to infer that the Consumption would be increased in this Country if the Duty were reduced. I have a Statement of the total Importation of Bandannoes and Choppahs (those are the printed

\* Note.—Extract from the Evidence given before the Committee by Mr. Larpent, on Friday the 27th March:—

“1294. Do you wish in any Manner to correct the Evidence you gave with respect to Corahs?

“If you will allow me to do so, I am not quite certain of the Expression I used. I rather think I gave the Idea that the Corahs were printed abroad; whereas they are printed here. I wish to state that the course of the Trade with regard to Corahs is as follows: Of the gross Quantity cleared in 1839, 390,000 Pieces, 38,000 Pieces only paid the Twenty per Cent. Duty, and went into Consumption; and of the Remainder, 352,000 Pieces, 349,600 Pieces were taken out of Bond under Security; they were printed here, and returned into Bond, and exported, and upon Exportation the Security was cancelled; 2,400 Pieces only were exported Grey, as they are technically called, direct from the Warehouses. That is the Course of the Trade; and the Argument I founded on it was, that this Export proves that there is a very great Demand for these Articles abroad. In Germany, Holland, and Belgium the Duty is low; and as the British Public is as rich, and perhaps richer, than the Foreign Public, and Silk Handkerchiefs are an Article liked here, there would be a considerable Demand for the Home Trade if the Duty did not prevent their Consumption. If we once could get Admission into the Home Trade the Printer in England would be benefited, as he would print for the Home as well as now for the Foreign Market only; and whatever Duty (if any be retained) would be an Advantage to the Revenue. The Silk Handkerchiefs, printed or unprinted, might partially affect the Consumption of British Silk Handkerchiefs; but that is the very Evil we complain of, the Injustice to India, in giving British Manufactures a Protection to the Exclusion of the Indian Manufactures.”

Articles),

Articles), and the Corahs (which are the first or white Silk), which I will put in. *G. G. de H. Laipent, Esq.*

The same is delivered in, and read; and is as follows:

4th March 1840.

TOTAL IMPORTATION, DELIVERY, and STOCK of BANDANNOES, CHOPPAHS, and CORAHS, compiled chiefly from Warehouse Returns for the Port of London, including Goods sent up in Bond from the Outports.

N.B.—The Quantity on which Duty is paid in the Outports is very insignificant.

#### BANDANNOES AND CHOPPAHS.

YEARS.	IMPORTS.	DELIVERY.			STOCK.
		Home.	Export.	Total.	
For 12 Months ending 30th November.					
1831	71,300	66,600	28,400	95,000	57,000
1832	165,100	67,800	51,400	122,200	99,900
1833	142,500	72,300	83,700	156,000	86,400
1834	173,800	73,000	79,000	152,000	108,200
For 13 Months ending 31st December.					
1835	205,200	93,700	122,500	216,200	97,200
For 12 Months ending 31st December.					
1836	104,700	86,200	67,300	153,500	48,400
1837	163,800	63,300	64,900	128,200	84,000
1838	112,400	55,200	106,000	161,200	35,200
1839	146,400	52,800	62,500	115,300	66,300

#### CORAHS.

YEARS.	IMPORTS.	DELIVERY.			STOCK.
		Home.	Export.	Total.	
For 12 Months ending 30th November.					
1831	66,400	29,800	55,200	85,000	8,300
1832	67,700	4,200	44,100	48,300	27,700
1833	119,800	17,200	101,800	119,000	28,500
1834	98,400	13,500	91,900	104,500	22,400
For 13 Months ending 31st December.					
1835	217,800	49,600	181,100	230,700	9,500
For 12 Months ending 31st December.					
1836	211,800	30,200	147,100	177,300	44,500
1837	304,800	45,700	223,400	269,100	79,700
1838	338,500	16,500	310,100	326,600	91,600
1839	363,600	38,200	352,400	390,600	64,600

374: Is there any Article manufactured in this Country at all similar to those Corahs?

A very considerable Manufacture here of British Silk Handkerchiefs.

375. Are they nearly similar?

They are an Imitation of the Indian make. The Indian Handkerchief was a prohibited Importation, and was always smuggled, and at last it was opened at a Duty.

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4th March 1840.

a Duty. A certain Quantity has since been introduced of Bandannas and Choppahs, which have been sold; 52,000 Bandanna Handkerchiefs have been sold here.

376. Do they manufacture those Corahs in England for Exportation?  
Not for Exportation.

377. Are those which are manufactured in England for Home Use sold to a considerable Extent?

Yes; it is Part of our Silk Manufacture.

378. The Committee understand that in the Case of Cotton it would be a Matter of Feeling, but would produce no practical Result in the Alteration of the Duties; but in the Case of the Twenty per Cent. Duty upon Silk Goods you think that the Reduction of Duty would materially increase the Production?

Exactly so, and be a great Boon to India.

379. The Petitioners complain that the Duty on the Importation of Drugs from India amounts to 100, 200, and even 300 per Cent.; are you of opinion that those high Duties materially diminish the Importation into this Country of Drugs required as Medicines?

I certainly am prepared to state that it is the Opinion of the India Trade that the very high Duties do prevent the Introduction of Drugs and other Articles from India. I should say, with regard to medical Drugs, that the East India and China Association received a Quantity of Drugs the Produce of Punjaub and Mysore, the Properties of which were stated to be unknown in India. They were sent to us for Examination, and they are at this Moment under Examination. I have not got a Report; and as the Medical Profession are stated to stand in need of more Specimens of Indian Produce, it is hoped the Result of the Inquiries now going on with respect to them will be such as may prove not only useful to Medical Science but act as a Stimulus to Indian Industry. The Association has distributed them to the Hospitals and the Medical Institutions, the Ophthalmic Hospital, and the Superintendent of the Medical Botanical Gardens, and also Mr. E. Solly, Chemical Analyzer to the Royal Asiatic Society. It is a Matter of very considerable Interest, and the Association has been very anxious to obtain the best Information with regard to those Drugs in every Way.

380. Have Drugs or any very valuable Articles been at any Time imported by means of the Steam Vessels through the Red Sea?

I do not know.

381. Do you know whether any Articles have been imported by that Route?  
No; none that I know of.

382. It has never been used for mercantile Purposes?  
No.

383. Do you know what the Freight is?

No; I do not know whether there is any fixed Rate of Freight.

384. Are you aware whether many Drugs used for medicinal Purposes lose a great Portion of their virtue by Age, and that it might be highly desirable to import them in the shortest Period of Time possible?

I should think that was the Case. I can only say, with reference to Indian Drugs that they are well known to be inferior to the Drugs produced from the other Parts of the World; and the great Object we have in view would be to encourage them in the English Market, and improve their Qualities. They are in a rude State now; and the Answer we get, when we urge our Correspondents to improve their Qualities, is, "Your Duties are so high that it is of no Use to attempt to improve them."

385. Do the Drugs come in a raw State?

Always in a raw State. With the Permission of the Committee, I will put in a Table of the Duties payable upon Drugs and other various Descriptions of Goods.

The same is delivered in, and read; and is as follows:

An

An ACCOUNT showing the Rate of Duty payable on sundry Articles imported from the East Indies; the Rate of the Duty to their Market Value in Bond; and the Amount of Revenue thereon, where known.

Extracted from the Tables of Revenue, &c.

ARTICLE.	Present Duty.	Rate per Cent.	NET REVENUE.				REMARKS.
			1834.	1835.	1836.	1837.	
Rum of Bengal	15s. per Gall.	857	£ Nil.	£ Nil.	£ Nil.	£ Nil.	<p>The Duty on West India Spirits being 9s. the Gallon, the Difference of 6s. operates as a total Prohibition to its Consumption in this Country.</p> <p>In 1835 the Quantity imported from the East India Company's Territories was 14,068 Gallons.</p> <p>In 1836 - - - 38,140 - -</p> <p>In 1837 - - - 67,060 - -</p> <p>not One Gallon of which do the Parliamentary Returns show to have been entered for Home Use.</p> <p>East India Tobacco is charged 3s. per lb., the same as Foreign Tobacco, although not Half the Value.</p> <p>The Imports from the East India Company's Territories were,—</p> <p>In 1834 - - - 3,981 lbs.</p> <p>In 1835 - - - 10,578 -</p> <p>In 1836 - - - 38,854 -</p> <p>In 1837 - - - 30,280 -</p> <p>none of which appears to have been entered for Home Use, as far as the Parliamentary Returns show.</p> <p>The total Quantity of Alkali or Barilla imported in the Year 1835 was 6,253 Tons; in 1836, 3,510 Tons; and in 1837, 5,100 Tons; of which 25 Tons of Alkali came from the East Indies in the first Year, 2 Tons in 1836, and 11 Tons in 1837.</p> <p>The Value of Barilla is 8<i>l.</i> 15s. 0<i>d.</i> per Ton, and East India natural Alkali 5<i>l.</i> 10s. 0<i>d.</i> per Ton, so that the Duty of 2<i>l.</i> per Ton is 22 per Cent. on Barilla, and 36 on Alkali.</p> <p>This Disproportion on the Duty accounts for the Smallness of the Quantity of East India Alkali imported; and whilst the Duty on Barilla is continued at 2<i>l.</i> per Ton, that on East India Alkali should be reduced to 1<i>l.</i> 6s. per Ton (22 per Cent. on its Value), or even lower from its being the Produce of British Possessions.</p>
Tobacco: British Possessions in America	2s. 9 <i>d.</i> per lb.	550	Nil.	Nil.	Nil.	Nil.	
other Parts	3s. per lb.	600					
		On the Average of 6 <i>d.</i> per lb.					
Alkali, natural, and Barilla	40s. per Ton.	36	13,293	9,784	4,146	4,976	<p>It has been represented that Boracic Acid, which pays the same Amount of Duty as unrefined Borax, is prepared for the Potter's Use at a less Cost than Tincal, and is on that Account largely used, although admitted not to make so good a Glaze as Tincal, which latter has not kept pace with the Production of Earthenware. The Quantity of Borax taken for Consumption in the Years 1830, 1831, and 1832, when the Duty on unrefined Borax was 3<i>d.</i> per lb., was 143,114 lbs., and for the Years 1834, 1835, and 1836, when 1<i>d.</i> per lb., 250,641 lbs.</p> <p>The Quantity of Boracic Acid, taken for the Years 1830, 1831, and 1832, when the Duty was 4<i>d.</i> per lb., averaged 415,134 lbs., and in the</p>
Aniseed, Star	3s. per Cwt.	94	No Return.				
Borax, refined	10s. per Cwt.	9	—	—	—	—	
unrefined	4s. per Cwt.		292	653	614	797	
Boracic Acid	4s. per Cwt.		1,228	1,474	1,945	1,483	

An Account showing the Rate of Duty payable on sundry Articles imported from the East Indies, &c.—continued.

ARTICLE.	Present Duty.	Rate per Cent.	NET REVENUE.				REMARKS.
			1834.	1835.	1836.	1837.	
			£	£.	£		Years 1834, 1835, and 1836, when the Duty was only $\frac{1}{2}$ d. per lb., 873,203 lbs., whence it appears that Boracic Acid, the Produce of Tuscany, has increased in Three Years 110 per Cent., whilst unrefined Borax, which is brought from a British Possession, has only increased 75 per Cent.
Camphor	40s. per Cwt.	25		No Return.			
Cassia Lignea	6d. per lb.	100	2,196	2,239	2,242		Cassia Lignea imported from a British Possession pays the same Duty as Cinnamon, viz. 6d. per lb., although only worth in Bond 2l. 16s. per Cwt. or 6d. per lb., whereas Cinnamon is on an Average worth 5s. 7d. per lb.
— Buds	1s. per lb.	154 $\frac{1}{2}$		No Return.			
Cardamoms, Ceylon	1s. per lb.	{ 80 }		No Return.			
— Malabar		{ 30 $\frac{1}{2}$ }					
China Root	3d. per lb.	147		No Return.			
Cloves, Amboyna	6d. per lb.	{ 44 }	8,751	9,321	5,313		The Duty was 2s. per lb. until 13th August 1836.
— Bourbon	6d. per lb.	{ 54 $\frac{1}{2}$ }					
Cinnamon, B. P.	6d. per lb.	8 $\frac{1}{2}$	310	432	428		
Cubebs	6d. per lb.	70	702	786	918		Cashmere Shawls, an Article of growing Importance, now the India is open, and made in those Countries adjacent to it, pay a Duty of 30 per Cent. ad valorem, and are therefore almost entirely exported to France.
Galangal	10s. per Cwt.	32 $\frac{1}{2}$		No Return.			
Ginger	11s. per Cwt.	50	6,353	5,887	5,452		
Gums:							
Ammoniac, Drop	6s. per Cwt.	{ 5 }		No Return.			
— Lump		{ 7 $\frac{1}{2}$ }					
Animi, scraped	6s. per Cwt.	{ 4 }	658	535	661		These Amounts are for Animi and Copal blended.
— washed		{ 7 }					
— rough		{ 11 }					
Arabic, Yellow	6s. per Cwt.	{ 10 }	5,301	4,565	5,467		
— Brown		{ 16 }					
Mace	2s. 6d. per lb.	62 $\frac{1}{2}$	3,036	3,288	3,265		The Duty was 3s. 6d. per lb. until 13th August 1836.
Munjeet	2s. per Cwt.	15 $\frac{1}{4}$		No Return.			Munjeet from the East Indies, of the Value of 13s. per Cwt., is charged a Duty of 2s. per Cwt., the same as Dutch Madder, worth from 40s. to 60s. per Cwt.
Nutmegs	2s. 6d. per lb.	65	15,146	17,093	15,029		
Oil of Aniseed	1s. 4d. per lb.	20 $\frac{1}{2}$		No Return.			
— Cassia	1s. 4d. per lb.	19					
— Cloves	14s. per lb.	161 $\frac{1}{2}$					
— Mace	1s. 4d. per lb.	33 $\frac{1}{4}$					
— Cajeput	1s. 4d. per lb.	28 $\frac{1}{2}$					
Olibanum	6s. per Cwt.	20					
Rattans	5s. the 1,000.	33 $\frac{1}{4}$					
Rhubarb, China	1s. per lb.	{ 40 }	2,454	2,200	2,236		
— Dutch		{ 26 $\frac{1}{2}$ }					
Sago, common	1s. per Cwt.	{ 14 }	697	586	871		In 1832, when Pearl Sago was charged 10s. per Cwt., and common Sago was 1s. per Cwt., the Consumption was 4,770 Cwt., paying 917l. Duty only, and in 1837, 17,193 Cwt., being an Increase of 620 Tons, or nearly 260 $\frac{1}{2}$ per Cent.
— Pearl		{ 8 $\frac{1}{2}$ }					
Senna	6d. per lb.	185	4,075	4,363	4,991		
Shell Lac	6s. per Cwt.	5 $\frac{1}{4}$		No Return.			Quantity taken for Consumption — lbs. 1834 — — 1835 — 584,787 1836 — 576,332
Seed Lac	6s. per Cwt.	8 $\frac{1}{2}$					In 1833 Lac Dye was rated at 6s. per Cwt., whilst Cochineal was fixed at 2l. 16s. per Cwt.
Turmeric, Bengal	2s. 4d. per Cwt.	17					In 1838 the Duty on Cochineal was lowered to 1s. per Cwt., but no Alteration was made in Lac Dye. Thus Lac Dye, the Produce of a British Possession, worth about 1s. to 1s. 1d. per lb. pays Six Times as much Duty as Cochineal, an Article of Foreign Growth, and worth 7s. per lb.
Vermillion	6d. per lb.	14 $\frac{1}{4}$					

386. Is the Duty the same coming from India as from China?

It is; except in the instance of Cassia, which from China pays 1s. per Pound Duty.

G. G. de H. Larpent,  
Esq.

4th March 1840.

387. In what State is Cajeput Oil imported into this Country?

It is imported as an Oil.

388. What is the Duty upon that?

The Duty upon Cajeput Oil is 1s. 4d. per Pound, equal to Twenty-eight and a Half per Cent. upon its Value.

389. Will you state where Cajeput is chiefly grown?

It is a Straits Production; not a Production of the Peninsula of India.

390. Of those Articles that you have detailed to the Committee, can you state whether any have higher Duties imposed upon them coming from British India than coming from any other Part of the World?

No; it is the same Duty.

391. You have then no Complaint to make of any Inequalities?

No.

392. What Parts of the World compete with India in the Import of those Drugs and Spices to which you referred?

The Spices may be considered as exclusively Asiatic. If you take the Article of Pepper, the Duty in 1820 was 2s. 6d. per Pound without any Distinction; in 1826 it was reduced to 1s. on Pepper from British Possessions.

393. Remaining the same on Foreign?

Yes; and in 1837 it was reduced without Distinction to 6d. per Pound. The Effects of that were remarkable. In 1820 there was entered for Home Consumption 1,400,000 Pounds of Pepper; in 1836 there was entered for Home Consumption 2,800,000 Pounds; in 1837-38 the Quantity is still 2,600,000 Pounds. But the Benefit of the 6d. can hardly be said to have yet been ascertained. From this Statement I think it may be said to appear, that the Reduction of Duty has occasioned an Increase of Consumption to Double what it was in 1820. The Time has not yet elapsed to enable us to submit to the Test of Experience the Consequence of the Reduction of the Duty to 6d., which was a most wise and salutary Measure.

394. In the Year 1827, when the Duty was 1s. upon the Pepper produced in British Possessions, and 2s. 6d. upon Pepper from Foreign Countries, what was the Quantity imported from the British Possessions and from Foreign Countries?

I can put in a Table of the Quantities of Pepper imported into and exported from the United Kingdom from the Year 1820. The Returns do not distinguish the Quantity from British Possessions and the Quantity from Foreign Countries.

395. Could you produce any Paper which would give that Distinction?

I am afraid I could not; the Accounts are kept altogether.

The same is delivered in, and read; and is as follows:

G. G. de H. Larpent, Esq. An ACCOUNT of the QUANTITIES of PEPPER imported into and exported from the United Kingdom.

h March 1840.

Years.	QUANTITIES.			RATES OF DUTY.		Net Revenue.
	Imported.	Exported.	Cleared for Consumption.	British Possessions.	Foreign Possessions.	
	lbs.	lbs.	lbs.	Per lb.	Per lb.	£
1820	789,300	3,985,353	1,404,021	2s. 6d.	2s. 6d.	174,063
1821	852,038	1,630,968	1,256,532	—	—	156,206
1822	7,244,778	4,451,396	1,446,400	—	—	179,586
1823	6,137,993	5,241,141	1,368,983	—	—	170,627
1824	8,818,697	2,926,857	1,447,030	—	—	180,816
1825	5,438,428	3,330,958	850,087	—	—	106,222
1826	14,091,799	5,329,525	2,529,027	1s.	1s. 2d.-1s. 6d.	126,517
1827	9,083,605	4,092,386	1,949,931	—	—	97,496
1828	4,987,630	4,226,031	1,927,718	—	—	96,468
1829	2,015,184	2,962,063	1,933,641	—	—	96,726
1830	2,816,598	1,488,238	2,009,154	—	—	100,492
1831	6,273,480	6,844,616	2,050,082	—	—	102,639
1832	4,688,847	3,657,378	2,225,491	—	—	111,238
1833	8,729,552	3,997,027	2,228,393	—	—	111,174
1834	7,675,340	6,391,247	2,457,020	—	—	122,852
1835	3,343,277	1,246,482	2,359,573	—	—	117,995
1836	7,724,932	4,151,569	2,794,491	—	—	*99,134
1837	5,291,993	4,768,860	2,625,075	6d.	6d.	65,621
1838	3,572,084	- - -	2,635,020	—	—	65,876 } Gross. }

\* All Sorts 6d. per Pound since 13th August 1836.

The present Duty is still too high. The best Quality is produced in Malabar. I have taken the Particulars of the whole Growth of Pepper.

396. Do you consider the Duty of 6d. still too high ?  
Very high.

397. What Proportion does it bear to the Cost ?

It is 200 and 300 per Cent. The Cost is 2d. and 3d. ; and as a Condiment to the general Mass of the Population, if the Duty were lower, I have no Doubt that you might raise the Consumption to 5,000,000 lbs.

398. As far as Experience goes, you have the Fact that since the Reduction from 1s. to 6d. the Consumption has not increased, but on the whole rather diminished ?

But, with Submission, I should say that no Time has elapsed to test the Operation of the Reduction of 6d. The Pepper is collected in Sumatra and the Archipelago, and the Effect has not yet been produced.

399. Are you not aware that there are in this Country always Two or Three Years Consumption of Pepper on hand ; that a large Quantity is exported ; and therefore, if the Reduction of Duty increased materially the Consumption, we must have felt it from 1837 up to 1840 ?

Parties holding that Pepper have been of course anxious to retain it as long as they could without losing in Price. The Experience we have had is, that from the higher Duty being reduced the increased Consumption is nearly double.

400. Should you not rather conclude that Pepper is one of those Articles that no Man would materially increase the Consumption of, even if he could get it for nothing ?

I think among the lower Classes if it were cheaper it would be used to season



season all Articles of Food. It gives a Taste and Flavour to all Food, which, I think, would render the Consumption very large indeed.

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401. Would not One Pound of Pepper season as much as any One Individual would want to season?

I still think that it might be greatly increased. There is One other Point upon the Article of Pepper. I believe it was a Maxim among Merchants in old Houses, "Always buy Pepper when Pepper is 12*d.*," and by the Operation of free Trade the Price of Pepper has been brought down from above 1*s.* per Pound to what it is now, 4½*d.* That is One great Effect of the free Trade with India; for Twenty Years ago or Thirty Years ago it was always considered an Article which it was safe to buy at 12*d.*

402. When you speak of the Price of 1½*d.*, do you mean in India or here?  
Here. When I say 1½*d.*, that is 4½*d.* in Bond.

403. When you speak of the Price you speak of the Price in Bond?

Yes. Merchants always speak of the Price in Bond. The Pepper is produced in Sumatra and the Archipelago to the Extent of 35,000,000 lbs.; and Malabar, which is our own (supposing India to be all one Country), produces from 15,000,000 lbs. to 20,000,000 lbs. Taking the whole Amount of Pepper which is supposed to be the Growth of the East, it is about 40,000,000 lbs. to 50,000,000 lbs., of which 15,000,000 lbs. to 20,000,000 lbs. come from Malabar.

404. Can you at all explain the Reason of the very great Variations in the Importation of Pepper from the East Indies into this Country?

No, I am afraid I cannot.

405. Is the Pepper a precarious Crop?

Not at all; it is the staple Product of the Archipelago and Malabar.

406. Is it an Article which suffers from keeping?

On the contrary.

407. Is there any thing in the present State of the Law with respect to the Importation of Coffee, which you are of opinion is disadvantageous, and ought to be removed?

The Coffee Duties are arranged under Four Heads:—the Duties on British Produce and from British Possessions, 6*d.* per Pound Weight, which may be considered to be the Coffee from Ceylon and the West Indies; from British Possessions within the Company's Limits, 9*d.*, such as Mysore Coffee or Mocha Coffee; from Places within the Company's Limits, not British Possessions, 1*s.*; and from Foreign Parts 1*s.* 3*d.* Ceylon, for instance, pays 6*d.* Duty, and sells at this Moment at 100*s.* to 112*s.* a Hundred Weight; the Mysore or Malabar, which is not admitted as British Produce, but admitted at 9*d.*, sells at 75*s.* to 86*s.*, add 3*d.* additional Duty, 28*s.*, makes up the Difference, because they are equally the same in Quality; that makes it, when added to 75*s.*, 103*s.*, and 28*s.* added to 86*s.* makes it 114*s.*; so that the Difference of 3*d.* in the Duty makes the Difference in Price between the Two Articles of similar Quality. The whole Question turns upon what is the Meaning of "British Possession." It is stated that in Mysore both Civil and Military Power is exercised by the British, and that in Travancore the Government are not allowed to make any Treaty but with the British. At this very Moment there is a curious Transaction going on. Coffee from the Braz's or other Coffees are sent out from Holland to the Cape of Good Hope, to be there entered and re-exported, and so come within the Ninepenny Duty as from a British Possession within the Limits of the East India Company, and to a very considerable Extent this Trade is now carried on.

409. Is any Quantity of Coffee produced from Travancore?

Yes, and exported from Alepee in Travancore.

410. Is it the Travancore Produce?

I believe it is, but Mysore is principally supposed to be affected by it.



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411. What Part of India would that come from?

From the Malabar Coast, and thence from Bombay.

412. Or Madras?

It might go across.

413. Is there any considerable Difference between the Qualities of the Coffees?

There is. The Brazil Coffee is not liked in this Country; that I suppose is the Reason. There is no Complaint made of this Distinction.

414. Are other Articles besides Coffee imported into the Territories within the Limits of the East India Company's Charter from Foreign Countries, and imported thence into this Country, with any Advantage of Duty on that Account?

Yes; Spices have been brought here for warehousing for Exportation from Holland by British Shipping, and thence carried to the Cape of Good Hope, to be imported here at the reduced Duty. Thus, Spices which under the Navigation Law could not be imported from Holland into this Country have been taken to the Cape of Good Hope, and, the Cape of Good Hope being within the Limits of the East India Charter, have been imported from thence in British Ships into this Country, and the Operation has been a profitable one.

415. Have any other Articles been imported in the same Manner?

Tea is at the present Moment.

416. To any Extent?

Yes, in proportion to the Extent of their Stock, but they have no large Stock of Tea abroad.

417. Is Sugar so imported?

Sugar cannot be; it requires a Certificate of Origin to obtain the lower Duty.

418. What makes the Tea cheaper in Bond at Amsterdam than it is in London?

It has been imported into Amsterdam at a very low Price, and Tea has got up to a high Price, and consequently it is profitable to bring Tea here. From the diminished Supply the Tea Market has advanced, and therefore, to meet that, Tea has been carried from Holland to the Cape of Good Hope, which being within the Limits of the Company's Charter will be brought to this Country, and introduced under the general Law which admits the Importation of Tea from any Place within the East India Company's Limits.

419. Those Transactions so far have been an Advantage to the British Ships, by giving Employment for Vessels which they would not otherwise have enjoyed?

Certainly; and also they are advantageous by bringing an Article much wanted into this Country for Consumption.

420. They are, therefore, no Subject of Complaint on the Part of the Indian Government?

No; far from it.

421. In what Part of the British Peninsula of India is Coffee grown?

Mysore.

422. To any Extent?

I am unable to answer the Question, but I believe not at present to any great Extent. In Ceylon it is grown, and the Importations at the lowest Duty of 6d. have hitherto been almost confined to Ceylon Coffee.

423. Can you state whether Coffee is imported into British India, or whether enough is grown for its Consumption?

Probably from Java there is an Importation, and from Mocha to Bombay.

424. Therefore

424. Therefore Coffee, with the Exception of Ceylon, cannot be stated to be One of the Productions of British India the Admission of which at lower Duties into this Country would be a material Benefit?

Not at the present Moment; but it is looked forward to with great Anxiety as a Growth which, if encouraged, may be carried to a considerable Extent.

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425. Have not some Arrangements been made recently for the Employment of British Capital in the Cultivation of the Tea Plant and the Manufacture of Tea in Assam?

A Company has been formed in this Country for the Cultivation of Tea in Assam, of which I have the Honour to be the Chairman, and among the Directors are several Gentlemen largely interested in the Tea Trade, some Gentlemen connected immediately with India, and some Gentlemen also connected with China. The Capital intended to be invested ultimately is 500,000*l.*, of which a small Amount is at present raised, only 5*l.* per Share; but after a considerable Negotiation with the East India Company here and the Government abroad, confident Hopes are entertained of obtaining an Act of Incorporation, upon the Payment of 7*l.* 10*s.* more per Share, making about Twenty-five per Cent. upon the assumed Capital. Simultaneously with the Formation of this Company in England, in consequence of the Attention of the Government of India having been directed to the important Fact of Tea being a Plant indigenous in Assam, a Committee was appointed in India to assist in its Cultivation, and experimental Farms were formed there. A Company was attempted also in India, consisting of the principal Merchants, and of several Gentlemen in the Company's Service, and particularly those Members who had been Members of this Tea Committee. This Association has now joined with this Assam Company to form one large Company for the Purpose of cultivating the Tea, considering it to be a great Object, in a national point of view, to both Countries, both to India and to England, to raise Tea, as a Security also, against the Monopoly of China. I have a Report, which I can put in, of all that has taken place in India upon this interesting Subject, by which it appears that there is every Reason to believe that the Tea of Assam, from the Specimens that we have had imported, is a very fine Quality of Tea, and quite equal to the Tea of Commerce.

426. What Price do they think it would bear in the Market now, if exposed for Sale, not merely as a Matter of Curiosity?

1*s.* 6*d.* or 2*s.* per Pound; probably somewhere thereabouts, before the late Advance.

427. What is the Price of the ordinary Tea with which it would compete?

We are in a State of Excitement now as to Price; but it is the Congou Tea principally with which it would compete. Congou Tea now rules at 2*s.* 5*d.* and 2*s.* 10*d.* per Pound, but before the Advance it was 1*s.* 2*d.* and 1*s.* 9*d.*

428. What is the Price of that?

That would be in ordinary Times at about the same Price. At the present Moment it is higher. Assam Tea would probably be classed with good and fine Congou Tea.

429. How far from Water Carriage are the Districts in which this Tea Plant is cultivated?

The District in which we are likely to have Locations is upon the Hills in the Country of Assam through which the great River Barampoota runs; a River that overflows, and leaves a Sediment in the lower Districts, and the Tea is grown upon the Hills. The Extent of the Growth of the Tea Plant is very large, and in the Jungles there are a very large Number of Tea Plants.

430. How far from the Barampoota are the Hills on which the Tea Plant is to be cultivated?

I am not aware of the exact Distance, but we have no Fear whatever of the Cost. The Accounts we have received of the Cost of Production, with every

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Charge for Conveyance and otherwise, are such as to render it likely that we shall considerably undersell the Chinese, as far as we know the Price of Chinese Tea, but that Price has been remarkably steady for many Years; it is however scarcely possible, from what we know of China, to ascertain the precise Cost.

431. What is the Size of the River?

It is a magnificent River, like the Ganges. We have already taken Measures for building and contracting, and are about to send out Steam Vessels to convey Stores for the Formation of our Establishment in the upper Part of Assam, and to bring down the Tea. Measures have also been taken by the Gentlemen who formed the Committee in Calcutta to bring a large Number of Labourers there, and we are getting Chinese, for that which is of the greatest Importance, namely, the Manipulation of the Tea in the Chinese Mode. Not less than 2,000 or 3,000 Coolies have been and are about to be sent up from Calcutta for Location, upon the Land which the Company are to give us there, we hope upon favourable Terms. We have not yet got any Particulars, but we understand that the Indian Government are willing to be very liberal in their Arrangements, and we are taking Measures to proceed, it being of the greatest Importance to move rapidly. We are told there will be no Difficulty in ultimately ascertaining the Boundaries, and that we may send out Persons there to locate and prepare the Tea there without Fear of being disturbed hereafter. When the Country has been surveyed we shall have the Limits of our Location properly defined. The Quantity of Tea sent home to the East India Company this Year I think amounted to about Ninety Boxes; but our Expectations are that we shall have 1,000 if not 2,000 Boxes against the Season of 1841.

432. Is it all One Quality?

Various Qualities.

433. Green and Black?

Yes. The first Settlement will be on the Dikho River, near which are extensive Tracts of indigenous Tea; and at the Date of our last Advices, which were in November, they were engaged in clearing a considerable Location there, and in building Huts and Workshops. It is near the Dikho River that the Company applied for and were arranging with the local Government the Terms for the Possession of a very extensive Grant of Land.

434. What is the Weight of a Box of Tea?

The Chest of Tea weighs about Eighty-four Pounds.

435. When you bring the Tea down the Barampoota, where do you embark it for this Country?

At Calcutta; it will come round by the Dikho, and thence from the Barampoota by one of the tributary Streams that will communicate with Calcutta into the Hooghly. I suppose the Tea imported from Canton comes a very considerable Distance from the Hills in the Interior of China. Assam is the nearest to the Province of Yunan, in China, from which the best Tea comes. Upon an Investigation of the Soil of Assam we find it to be nearly the same as that of Yunan, and therefore the Probability is that it is the Continuation of the same Tract in which the Tea grows in China.

436. Is there any Communication of any Size by Water with this District?

The Barampoota forms One great Delta with the Ganges and the Hooghly.

437. The Petitioners suggest that there should be some Favour granted in the Rate of Duty to the Tea imported from Assam; you do not apprehend that any Favour in the Rate of Duty will be requisite in order to induce a large Importation hereafter from that Country?

Certainly our Expectations are, from all we have learnt, that we shall be able to supply Tea at a low Rate. At the same Time, looking to the great Importance of the Object, not only as respects India but as respects this Country, Tea

now having become an Article of absolute Necessity to the great Bulk of our Population. It may be a Question whether, in order so far to encourage our own Territories, it is not justifiable to give Assam Tea the Benefit of Protection, and, following out the Principle of Preference to Importations from our own Possessions over those from Foreign States which is adopted in our Tariff, whether we might not have some Discrimination in the Article of Tea, at least prospectively, as an Encouragement for its Growth and Manufacture in India, Care being taken that it shall be bonâ fide Assam Tea by any Regulations that may be adopted.

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438. Would that be easy to adopt, as you say the Province is so near the Province of China?

It is a very wild Country, and hitherto there has been no Communication with China, and we know up to this Time what Difficulty there has been in obtaining any Communication with China. But we submit that this Cultivation is a great Object of Interest to this Country and to India, and that any Encouragement that the Legislature might give to another Growth of Tea, so as to render us in some degree independent of China, whilst it assisted the Operations of the new Company in the Cultivation of Tea in Assam, would be of great Benefit to this Country also.

439. Do you know how the Chinese that were established in Assam were procured?

We have between Sixty and Seventy at present. Our Agents there have collected them in various Parts, principally from the Archipelago; and we are expecting to receive a considerable Number more from Penang. It should be remembered that to Java, a very large Number of Chinese annually come down. There is an Establishment of Chinese in Java. They also come down in the Junks to Singapore. We are endeavouring, wherever we find that such Chinese are acquainted with the Manipulation of Tea, to obtain their Services. We wish to have as many as we can, for the Purpose of teaching the Natives of India the Manipulations of the Tea.

440. So that you have no Doubt of the Possibility of increasing the Number of Emigrants to any Extent necessary for the Cultivation?

None, the Labourers being Natives of India, and the Chinese being sent as it were to teach the Process of Manipulation.

441. You have to carry the Population into the Country, have you not?  
Yes; that is the chief Drawback to the Progress of the Experiment.

442. It is a waste Country without Population?  
Yes; the Country is much covered with Jungle, and the Population scanty.

443. Do you raise a new Plant, or do you pluck the Leaves from Trees already existing?

Tea is indigenous in Assam. China Plants have been imported, and have been placed in the Company's Experimental Garden; they have delivered over several to us. We shall adopt the System of plucking indigenous Tea from the Plant, and of attempting the Cultivation in Gardens. The great Object in the Management of Tea is to have the various Stages of Growth separated from each other. Tea plucked with old Leaf and young Leaf in its different Stages, and mixed together, makes an Article which is of a very inferior Value; and therefore the proper gathering of indigenous Plants, and also seeing how far the Quality of the Tea may be improved by Cultivation, are the Two great Objects we have in view.

444. Do not you think, if this Tea should not be made good, and equal to China Tea, bringing a great Quantity of it into this Country would tend to a fraudulent Mixture, just as Chicory is mixed with Coffee.

With Submission, I should state that we have no Idea whatever but that this Tea is equally good with the China Tea. I could have brought the Certificates, not only of Mr. Thompson, the Company's Broker by whom the Teas of the late Importation by the East India Company were all examined, but the Certificates of other Persons who have examined them, who are perfectly competent to speak to it; and upon that Subject there is a Passage

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in a Report which was made to the Proprietors of the Assam Company, which was drawn up by the Gentlemen in the Direction, who are great Tea Dealers in London. It is as follows:—"Ninety-five Chests of Black Tea, the Produce of the East India Company's Establishment, consisting only of Two Chinese Black Tea Makers, with Twelve Native Assistants, have been received lately by the East India Company, and those Gentlemen in the Assam Company who are extensively engaged in the Tea Trade"—and I am sure when I quote such Men as Twining, Travers, and Fox, it will be admitted that those are Men of the highest Character in every Way—"confirm the Opinion entertained on the Samples of the Importation of previous Years; namely, that the Character and Quality of the Assam Tea is a good strong and very useful Description, holding out the Expectation, that by continued Attention to the Culture, and improved Experience in the Manufacture, it will become a most valuable and important Article of Commerce, and gradually lessen the entire Dependence upon China which has hitherto prevailed."

445. If this Assam Tea should not answer, would there be any Difficulty in introducing the best Kinds of Tea into that District?

No, I should think not, the Soil being favourable to the Growth of Tea, and similar to that, as we understand, in which Tea is grown in China.

446. Do you know any thing of the Tea which is grown in the Brazils?

It is understood not to have succeeded; and certainly Tea in Java has proved a Failure.

447. You were requested, on Monday, to procure Information with respect to the Amount of the American Trade in Canton; have you been able to do so?

I have; and the Results are exceedingly interesting.

The Account is delivered in, and read; and is as follows:

#### CHINA TRADE.

##### AMERICAN TRADE TO CANTON.

	Imports.		Total Imports.	Exports.
	Merchandize.	Treasure.		
	Drs.	Drs.	Drs.	Drs.
1829-30 - -	2,793,988	1,123,644	3,917,632	4,108,611
1830-31 - -	2,871,220	183,655	3,054,975	4,263,551
1831-32 - -	2,383,685	667,252	3,050,937	5,857,732

The above for 1830-31 and 1831-32, adding the Bills of Exchange.

Imports.			Exports.
1830-31 - -	Total as above - -	3,054,975	
	Add Bills of Exchange -	1,168,500	
		<u>4,223,475</u>	<u>4,263,551</u>
1831-32 - -	Total as above - -	3,050,937	
	Add Bills of Exchange -	2,480,871	
		<u>5,531,808</u>	<u>5,857,732</u>

I have also an Account for 1837-38 of the British and the American Trade with Canton.

The same is delivered in, and read; and is as follows:

BRITISH TRADE WITH CANTON.

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Esq.

1st July 1837 to 30th June 1838.

4th March 1840.

IMPORTS.		EXPORTS.	
	Drs.		Drs.
Manufactures (Woollen and Cotton) - - }	2,364,366	Silk - - -	1,686,528
Metals - - -	116,090	Tea - - -	9,561,576
Cotton (raw) - -	6,563,124	Nankeens - -	41,500
Opium - - -	13,554,030	Silk Piece Goods -	365,760
Treasure - - -	751,435	Sundries - -	935,410
Sundries - - -	1,396,517	Treasure - -	8,974,776
	24,745,562	Ships, Port Charges -	450,000
		Balance - -	2,730,012
			24,745,562

AMERICAN TRADE.

IMPORTS.		EXPORTS.	
	Drs.		Drs.
Manufactures - -	506,390	Tea - - -	3,973,440
Metals - - -	104,310	Silk Piece Goods, } Shawls, &c. - }	827,501
Opium (Turkey) -	8,264	Nankeens - -	30,010
Treasure - - -	846,062	Sundries - -	258,910
Sundries - - -	583,577	Treasure - -	—
Balance - - -	3,142,508	Ships, Port Charges -	101,250
	5,191,111		5,191,111

This shows the immense Extent of the Opium Trade, and the very large Quantity of Treasure that has been extracted from China, and also the great Superiority of the British Trade over the American under the free System. I beg to state that I took this from a very interesting Publication, which gives a particular Account, from which I have extracted this general Account.

448. What Publication is it?  
It is called "The Anglo-Chinese Kalendar," published in Canton in the Year 1839, and abridged. With regard to those Trade Statements, of which I have given a Sort of Analysis above, I can put the detailed Statements for the Year ending the 30th of June 1838. They have been made out and printed by the Direction of the Committee, that is, the Committee in Canton, comprising all the chief English Merchants of that Port, and they state in their Report, "that they are as perfect as the Circumstances would admit, but it is hoped that the Difficulties in the Way of procuring the Information required for their Construction will gradually disappear, and that a complete Account

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by the Secretary may soon be given, almost concurrently with the Occurrence itself." Of course the Disturbances in China have prevented that; but they are extremely interesting; and I can put them in, to be annexed to the Minutes, if the Committee should wish it.

449. Can you state whether the 8,974,776 Dollars Specie, said to be sent from China, went to Bengal or to Europe?

To Calcutta and Bombay. It meets the very Statement I made, as to the Quantity of Bullion that was carried into India, and which has oozed out of China, to use Commissioner Linn's Phrase.

450. No Part of that was exchanged against American Bills?

I conceive that the Statement in that Account shows that the Balance was in favour of the British Trade and against the American Trade, and that the Question was settled between them by Bill Operations. That is my own Hypothesis.

451. Suppose that to have been the Course of the Trade for some Years past, must there not be a large Accumulation of Silver in British India?

It has not been for any considerable Time.

452. If you refer back to the Records of past Times, do not you find that there has always been a great Importation of Silver into British India; and is it not known that there is a much greater Consumption of Silver in India than in other Parts?

Yes.

453. Must not a State of Trade such as you have described tend to accumulate a considerable Quantity of the precious Metals in British India?

If it were to continue it would be an Influx of Metals into India in return for Opium, and an Efflux from China.

454. Would not that make it very easy for India, supposing India to have a few Years of unfavourable Balance with this Country, to remit a Portion of the precious Metals?

It is so dependent upon the Opium Trade; if you struck out the Opium Trade the Balance would be different. 13,000,000 and upwards is the Amount of the Opium Trade.

455. Supposing that Trade to continue, would the State of Things such as you have described indicate a Capacity on the Part of India to supply any unfavourable Balance, supposing that to exist, by Specie?

Dependent always upon its large internal Consumption of Silver.

456. Are you acquainted with the Variations that have taken place in the Price of Commodities in India in the last Ten or Fifteen Years?

I am acquainted with the Variations in the chief Articles; but in the Case of Indigo it so much depends upon the Seasons.

457. Have they not, in point of fact, become nominally so much cheaper as to indicate a Scarcity of the precious Metals rather than an Abundance?

Yes. With reference to the Question asked me last Time as to the Exchanges, I have turned it over in my Mind, and can only attribute that apparent Appreciation of the Rupee which was observed upon to these Four Causes:—First, the Cessation in some measure of the Company's Capital employed in Commerce, in its Investment for some Years previously to the Alteration in its Functions; secondly, to the Failure of almost all the large Commercial Houses, which took place in 1830-31, at that Time employing very large Funds; thirdly, to the profitable Markets for India Produce at home, which, as it were, forced out a large Quantity of India Produce; and, fourthly, to the Drain of Capital and the Demand for the Purposes of the Opium Trade, which is the very Circumstance which is mentioned in the Question; because it appears that the Capital of India was drawn into the Opium Business, and consequently the Price of Goods relative to the Rupee was low, and the Rupee was appreciated; and I think it may be attributed very much to those Four Circumstances, and to the Time that must elapse before, in so distant a Trade, the Transport of Bullion can right the Exchange.



It is an apparent Anomaly which has given rise to a good deal of Thought on my Part. I have been anxious to ascertain the Causes.

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458. Would not the Fact of the East India Company giving up its Trade, and having in consequence to withdraw its trading Capital, rather, on the contrary, have the Effect of lowering the Exchange?

It would reduce the Price of Goods. The Goods were left without corresponding Capital to pay for them, the Company no longer coming into the Market to purchase Goods.

459. In point of fact, had not the Company very materially diminished, for many Years, their Exportation of Manufactures to India, from finding their Trade with that Country to be unprofitable?

Undoubtedly; they had almost ceased to carry on any Trade, except that provided by their Investments.

460. So that, in point of fact, at the Termination of the Charter, with the Exception of the Reduction of their Establishment for the Purchase of Silk, they had very little mercantile Alteration to make?

Exactly so.

461. Are you aware what has been the Effect upon the Quality of Silk imported from India, the Company having diminished of late Years its Importation, and now having abstained altogether from the Importation?

There has been no Inferiority in the Quality of the Silk imported from India. It is now in private Hands, and I have every Reason to believe a very flourishing Trade.

462. Have the Company disposed of their Filatures to Individuals?

They have disposed of all their Filatures to Individuals.

463. It was apprehended by the Trade, was it not, that in the event of their suddenly withdrawing their Capital from the Importation of Silk, and giving up the Trade, the Quality would be very much deteriorated?

It was; but that has not been the Case at all. I wish merely to state the Importance of the China Trade, with reference to the Silk Manufacture; that, of the gross Importation of Silk for our Manufacture, about One Half is Italian or European, One Quarter Bengal, and One Quarter is from China; and that, the China Silk is of the greatest Importance to our Manufactures, as controlling in some measure the Price of the raw Material, and enabling us to compete with the Continent in our Manufactures. Also there is a Circumstance connected with the China Silk which I wish to state: The British Manufacturer has found out the Art of using China Silk with a Waste of only Three per Cent.; whereas it used before to be a Waste of nearly Twenty-five per Cent. This is a very great Advantage over his French Rival, inasmuch as he has thus been enabled to apply the China Silk to Purposes without this Wastage which they cannot do abroad. This is an Extract of a Letter which I had from one of the chief Persons connected with the Silk Trade; and he says, "I would remind you, that the Supply of Silk from that Quarter" (China) "is most important to the Silk Trade of this Country; for, in addition to the Advantage of giving us an increased Supply, China Silk importantly assists the English Manufacturer in competing with the Foreigner, inasmuch as upon the Continent the Throwsters or Preparers of it for the Manufacturer would make a Waste of from Fifteen to Twenty-five per Cent., which was the Case with our Throwsters Twenty Years since; but the increased Supplies of it of late Years have forced it upon the Attention of the Trade, and the Management of it is now so well understood by our Throwsters that they can prepare it at a Waste of only Three to Five per Cent."

464. Is the Waste the Difference in Weight between the raw State and the Silk as manufactured?

Yes.

465. Is it by Improvement in Machinery that that Waste is diminished?

Yes, and Skill in the Management of it.

466. Does that apply to China Silk only?

It applies to China Silk chiefly; Necessity has induced them to make

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such an Improvement in that as to render it available where there was a Loss before.

467. Where has the Improvement originated?

In this Country; by the Throwsters.

468. The Petitioners say, that "At Ceylon the Cotton Goods of Great Britain are charged with a Duty of Five per Cent.; those of India with Duties varying from Ten to Twenty per Cent. Goods not specially enumerated in the published Table are directed to be charged Five per Cent., if the Growth or Manufacture of Great Britain, Ireland, or even any Part of Europe; but if the Growth or Manufacture of any other Place (India being included) they are subjected to a Duty of Ten per Cent." Do you apprehend that that Difference in the Mode of treating the Productions of India and those of this Country has been seriously injurious to the Trade of India with Ceylon?

I should state, before I answer the Question, that the Rate of Duty upon the Importation of the Manufactures of India into Ceylon was Twenty to Fifty per Cent., but that they have been reduced now to Ten per Cent.; I am not prepared to state the Year.

469. Has there been any Reduction since the Year 1825?

I am not prepared to state, but they have been reduced now to Ten per Cent., and the Wares and Merchandize imported from Great Britain into Ceylon are at Four per Cent. It is a Trade of no great Importance, but it stands practically thus: That those Goods which can be obtained from Madras or from Parts of India the nearest to Ceylon stand at Ten per Cent., and British Goods are, as it were, to the Extent of the Difference, forced into the Market at Four per Cent., which is an apparent great Injustice with reference to India.

470. Have you any Statement of the Duties levied at Ceylon?

I know of no other Duties on Importation than those of British Manufacture.

471. Are there any Manufactures of India which you apprehend are excluded by that Difference of Duty? Would the Cotton Manufactures of India compete with those of this Country at an equal Duty?

The Difference of Duty is a Check upon Indian Manufactures into Ceylon, and it is apparently an Injustice upon the Face of it, that Indian Manufactures close at hand should pay Ten per Cent., whilst British Manufactures pay only Four per Cent.

472. As you have explained to the Committee that the English Manufacture of Cotton beats out that of India in India itself, how is it possible (supposing no Duty to exist) that the Manufactures of India could compete with those of England in Ceylon?

I am not prepared to say that there is any very great practical Grievance in it, but it is more upon the apparent Inconsistencies that I urge the Question.

473. It does not amount to any great practical Consequence?

I should hope not. I do not speak myself with that Knowledge which would enable me to answer that Question decidedly.

474. The Petitioners state, "That in the Australian Colonies British Productions, with the Exception of Spirits, are admitted Duty-free; the Goods of all other Countries, including British India, are charged with an ad valorem Duty of Five per Cent." Do you apprehend that that Difference of Duty is materially injurious to India?

I should think to the Extent of it it is injurious, and it is equally with the other an unjust Preference given to the British Manufacturer. It exists to the Extent stated in the Question; namely, "That in the Australian Colonies British Productions, with the Exception of Spirits, are admitted Duty-free; the Goods of all other Countries, including British India, are charged with an ad valorem Duty of Five per Cent." And what is more remarkable, that if imported through Great Britain they pay Two and a Half per Cent. still more, therefore marking invidiously the Difference between British Goods and Indian Goods.

475.. What

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475. What are the principal Exports from India to Australia?  
Grain, Silk Piece Goods, some Sugar, and various Articles for the lower Classes, Gunny Bags, &c.

476. Is the Export of Grain from India to Australia regular, or is it required only in Times of Drought?

In Times of Drought only.

477. So that the Duty of Five per Cent. is practically imposed only when there is great Distress in the Country?

Exactly.

478. The Petitioners consider that they are subjected to some Grievance by the Provisions of the Navigation Laws, under which Natives of British India, although in fact born British Subjects, are not treated as such when they navigate Vessels coming from that Country to this; are you aware that any serious Inconvenience is experienced by them under those Laws?

There is this Inconvenience, that a Vessel with a Lascar Crew from India to this Country cannot return but under the Provisions of the Act. This has been introduced into the Petition of the East India Company; but as far as the East India Association or the Merchants have any Feeling upon the Subject, I do not know that there is any Application of the Kind from them. For my own Part, I should humbly suggest that this is an imperial Question for the Security of the State, and that the Inconvenience is to be endured for the Purpose of superior Security. The only Thing I understand as a Matter of Feeling is, that Negroes were not excepted, and that they are looked upon as British Seamen, and there was a Feeling that the Natives of India were entitled to be considered in the same Light; that if there was a Prohibition it should apply to the Negro as well as the Lascar; but it is not a Question that I should press, being one connected with the general Welfare of the Empire.

479. What is the State of the Law?

The Section of the Act is, "Provided always, that no Asiatic Sailors, Lascars, or Natives of any of the Territories, Countries, Islands, or Places within the Limits of the Charter of the East India Company, (although born in Territories, Countries, Islands, or Places under the Government of His Majesty or of the East India Company,) shall at any Time be deemed or taken to be British Sailors, Seamen, or Mariners, within the Intent and Meaning of the 34 G. 3. Cap. 68., intituled 'An Act,' &c., (since repealed,) "or of any other Act of Parliament relating to the Navigation of British Ships by Subjects of His Majesty, for the Purpose of entitling any Ship or Vessel to be deemed to be a British Ship navigated according to Law." And the Section as to the Proportion is as follows: "And whereas Lascars and other Natives of the East are not deemed to be equal in Strength and Use to Europeans or other Seamen; and the requiring the Proportion of Three Fourths of British Seamen in Ships having as Part of the Crew Lascars and Natives of the East would compel such Ships to carry a larger Number of British Seamen than other Ships, or to employ a smaller Number of Lascars and Natives of the East than would be sufficient to make a proper Crew; be it therefore enacted, That any Ship or Vessel, duly registered, manned in part with Lascars or Natives of India, which shall be commanded by a British Master, and navigated by Four British Seamen, as Part of the Crew, for every 100 Tons of her registered Burthen, and so in proportion for any Part of 100 Tons, shall be deemed, construed, and taken to be navigated according to Law as to the Crew of any such Ship or Vessel, although the Number of such British Seamen shall not be equal to the Proportion of Three Fourths of the whole Crew of such Ship or Vessel."

480. Though the Lascars are not put upon a Footing with British Seamen, Ships partly manned with Lascars are not obliged to carry so many Seamen?

No; such Ships are to carry, instead of Three Fourths British Seamen, Four of them to each 100 Tons.

481. That does not apply to the Coasting Trade of India?

No; it is only with reference to the Home Trade.

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482. Would the Native Seamen be cheaper if you could employ more of them?

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Probably they would.

483. The Alteration of the Law in that respect would not, in your Opinion, be any great Boon, or any great Advantage?

I presume, from the East India Company having put it into their Petition, they consider it so. I have expressed only my own Opinion upon it, that it is an imperial Question affecting the Security of the Country, and therefore, whatever Burden it may be, it is for the general Good.

484. Not only are Ships partly manned with ~~Lascars~~ allowed to take a smaller Proportion of British Seamen on account of the Lascars, but also the Twenty-second Section of the Fourth of George the Fourth, Cap. 80, provides, that when a sufficient Number of British Seamen cannot be obtained any Governor may license the Vessel to sail with a smaller Proportion?

Yes.

The Witness is directed to withdraw.

Ordered, That this Committee be adjourned to Friday next,  
Three o'Clock.

*Die Veneris, 6<sup>o</sup> Martii 1840.*

The Lord ELLENBOROUGH in the Chair.

Evidence on the  
Petition of the  
East India Company  
for Relief.*Andrew Sym, Esq.*

ANDREW SYM Esquire is called in, and examined.

485. YOU are extensively interested in the Cultivation of the Sugar Cane in India, are you not? 6th March 1840.

Yes.

486. To what Extent of Land?

I could hardly tell how much Land, because we buy a great deal of Cane from our own Tenants without ascertaining the Quantity of Land cultivated by them.

487. You are a considerable Proprietor of Land, are you not?

Yes.

488. To what Extent?

I am interested in about 60,000 Acres.

489. As a Proprietor?

As a Proprietor under Government; but the Estate on which we cultivate the Sugar is about 25,000 Acres, most of which we let out to Tenants, who grow what Crops they please; but we make them Advances upon growing Sugar Cane, and they deliver the Juice of the Cane to us for the Purpose of manufacturing into Sugar.

490. In what Part of India is that Land?

In the District of Goruckpore.

491. How far from Oude?

One Part of Goruckpore bounds Oude, but not that Part where we cultivate Sugar; that is at the exactly opposite Part. It bounds the District of Chanuparum.

492. Upon Land which is your Property you grow the Sugar Cane?

Yes; we grow it ourselves, and our Tenants also grow it for us, and we buy the Sugar in the Neighbourhood, when we find an Advantage in so doing, as we have done this Year.

493. To what Extent have you carried the Export of Sugar from India to England of late Years?

This Year we shall ship 20,000 Maunds of Sugar.

494. Is that much more than you have shipped in any previous Year?

Yes.

495. Since what Period is it that your Shipments of Sugar have increased so much?

Only within the last Four or Five Years.

496. In consequence of the Alteration of Duty?

We shipped almost none before that. Sugar was grown, but it was generally taken to the Western Markets; not by us, but by Native Merchants.

497. Have you found that Shipment a profitable Transaction?

Of late Years it has been. This Year it has been profitable; various Circumstances have combined to render it so; the high Prices here, and the low Rate of Freight. The Ships taking out Emigrants to New South Wales come on to

*Andrew Sym, Esq.* India for return Cargoes; and the Freights have fallen to Three Guineas a Ton for Sugar.

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498. That is as dead Weight?

Yes.

499. For light Goods the Freight is about 5%?

For Indigo and Silk, but not for light Goods of small Value; Shell Lac and Hemp, and Goods of that Description, I suppose are charged about the same as Sugar.

500. Had the Price of Sugar remained in this Country what it was Three or Four Years ago, and had Freights remained what they were, should you still have been able, at the reduced Duty, to make that Shipment of Sugar with Advantage?

We should not have carried it to so large an Extent as we have done. These concurring Circumstances have induced us to prosecute the Cultivation of it to a larger Extent than we should otherwise have done.

501. But looking forward, as far as you can do so, to the probable Price of the Sugar in this Country, you intend to persevere in the Extension of the Cultivation?

Yes, we do; but we have now got to a Point that renders it difficult for us to get rid of our Molasses. Hitherto we have been able to sell it to the Native Confectioners, to make Sweetmeats; now the Quantity is so great that we find the greatest Difficulty in getting rid of it at any Price at all.

502. That would enable you to make Rum very cheaply?

It would.

503. What have you sold your Molasses for?

I do not know that we have been able to sell it at all this Year, but last Year we had great Difficulty in getting 18d. for 82 Pounds Weight.

504. That being the Price of Molasses, you could make Rum more cheaply than you could Arrack?

Arrack is Rum.

505. Arrack is, properly, Spirits, is it not?

Yes; but it is only made from Molasses and Mowah, a sweet Berry from a Tree.

506. Is it not made from Maple and from Dates?

Not in our Part of the Country.

507. Or from Rice?

Not in our Part of the Country. I have been told that in Ceylon it is made from Rice; but in no Part of India that I have been in is it so made.

508. Have you seen it made from Maple and from Dates?

No. I have not seen it made much at all; but all that I have seen made is from the Refuse of Sugar, or from Mowah, which is a Berry, of the Size and Shape of a Cherry, that falls down from a large Tree in the Month of March, just about this Time of the Year, preparatory to the Leaf coming on the Tree. The Natives gather it up, and they distil that into a Kind of Arrack.

509. Unless you entertain the Prospect of being able to export to this Country a considerable Quantity of Rum made from this cheap Molasses, should you be induced to extend very much your Manufacture of Sugar?

No, certainly not, unless we could make Rum ourselves, or other People were allowed to make Rum to whom we could sell the Molasses. The not having a Market for our Molasses is now becoming a serious Grievance to us.

510. That is, the Cultivation of the Sugar Cana has been extended beyond the Means the Natives have to purchase the Molasses?

Yes. The Molasses is only used in making the Native Sweetmeats, and by the Native Distillers; and there is no great Outlet in India for Arrack; the lower Class of Natives drink it, but the better Class of Natives never use it at all.

511. Is the Machinery by which the Sugar is made of a very rude Description? *Andrew Sym, Esq.*

With us it is. We have One Cattle Mill, but not a very good one; and the other Machinery is the common Pestle and Mortar of the Natives.

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512. Do you apprehend that if you introduced the Mill Machinery of the West Indies you should derive any considerable Benefit from it?

I am led to believe we should; but I have had no Experience upon that Point yet.

513. You have not thought it worth while to introduce any yourself?

We have not hitherto. One Cattle Mill which we have bought in Calcutta at a very low Price.

514. Is much Sugar lost in the Mode in which the Natives manufacture it?

Scientific Sugar-makers tell me that there is. I have very little Knowledge on the Subject; I have no chemical Knowledge on the Subject.

515. Is there any thing in the Mode of Manufacture which deteriorates the Produce?

I have heard it said that our Process of Manufacture does deteriorate the Sugar.

516. That there is not only a Loss in the Manufacture, but that it is deteriorated?

They say our Sugars are not so good, but the Prices we get here rather contradict that.

517. Are there any Limits to the Extent to which the Sugar could be manufactured in India?

No, no Limits.

518. Do you cultivate the Mauritius Cane?

No, the common Cane of the Country. We tried better Sorts of Cane, but our Experiment was not successful. The Place that I am connected with, as regards the Manufacture of Sugar, is 450 Miles from Calcutta; the Voyage up the River is very long, and the Canes sent for planting were damaged in the Voyage; but we are going to try it again, and we are led to believe that we should realize a greater Profit by better Canes.

519. What Tenure have you of the Land which your Tenants hold under you?

We have a Lease from the Government, and the Revenue is settled with us for Fifty Years.

520. When did that Lease commence?

We have been in Possession for about Seven or Eight Years; but there were some of the other Grants, that were given at the same Time as mine was, that did not come on so rapidly, and the Government have re-considered the Subject, and by way of putting us all on the same Footing they last Year granted a fresh Lease, and commenced again for Fifty Years.

521. You have then Fifty Years now to run?

We still have Forty-nine Years to run.

522. Upon what Terms is the Land let to you?

In the first instance, the Government suppose that One Fourth of the entire Area is unculturable, and they put that aside altogether.

523. But they leave you the Power to cultivate it?

Yes; that regards the Assessment only. After that, the Three Fourths are divided into Twenty Parts; of those Twenty Parts we are supposed to cultivate One Twentieth every Year for Twenty Years; the Revenue proceeds upon the Data of there being Two Thirds of Two Annas paid for the first Year, and gradually increasing until it becomes Two Thirds of Eight Annas. I am afraid it is so complicated an Arrangement that I can hardly explain it to a Person who has not been in India.

524. Is the Land measured by the Acre?

It is measured by the Begah, which is Two Thirds of an Acre.



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525. Can you state, by the Begah or by the Acre, how much you actually pay to the Company annually? Do you pay the same Amount every Year?

No; it goes on increasing every Year; it begins at about 150 Rupees and goes up to 7,500.

526. It begins at 150 Rupees for the whole 60,000 Acres?

\*For the 25,000 Acres only. My Interest in the Land of Goruckpore extends to 60,000 Acres, but of the Sugar Estate the Grant is only about 25,000 English Acres.

527. Have you made any Estimate how much for the whole 25,000 Acres you will have to pay to the Government?

It is written in my Lease, but I do not carry it in my Head. I know that the Maximum is 7,500 Rupees.

528. Does it go on increasing for the whole Fifty Years?

No; we get Three Years free to begin with, and then it goes on increasing for Twenty Years; so that at the End of Twenty-three Years it comes to its Maximum, and at that it continues for the Remainder of the Fifty Years. When I use the Term proprietary Right in Land, it must be understood that the proprietary Right in India is not the same as the proprietary Right in England, because the Government, at the End of Fifty Years, have the Power of Assessment ad libitum.

529. You say you are to pay on the Calculation that you cultivate a Twentieth Part every Year; are you bound to cultivate that?

A Surveyor may be sent on the Fifth, Tenth, and Twentieth Years. The Government reserves to itself a Right, on the Fifth, Tenth, and Twentieth Years, of finding out whether or not we have been doing any thing.

530. If you have not, what happens?

Then the Government have a Right to reclaim all the Land which is not cultivated; it is a mere nominal Thing.

531. In point of fact is One Fourth unculturable?

No.

532. The whole is cultivated?

Yes. There are Rivers and Lakes, Swamps and Roads, occupying some Portion of the Land.

533. Is it a rich Soil?

It is a good Soil for Sugar.

534. What do you do with the rest of the Land beyond the 25,000 Acres?

We let it out to different People, and they may cultivate what they please upon it.

535. You are the intermediate Holders between the Government and the Tenants?

Yes; we are the Tenants in Chief.

\*536. Upon what Terms do you let it out to the People?

A Rupee a Begah, and sometimes Two Rupees a Begah. We let it upon very easy Leases; but it is a heavy Jungle, and requires a great Expense in order to bring it into Cultivation.

537. Do you let it upon Terms similar to those at which it is let to yourselves; viz. demanding no Rent for the first Three Years?

We did that at the Beginning to a small Extent, without regard to the Quantity the People cultivated, but we do not do so now; we find that we can get plenty of Tenants without giving them such unfavourable Terms to ourselves.

538. Is it not a rather unusual Mode of letting Land; the Mode adopted by the Government in your Case?

It is; and it was only because a large Quantity of Land was out of Cultivation, and the Government wished to have European Capital expended upon it. The usual Term is Twenty Years.

539. What

539. What would be the Rent usually paid to Government upon Land as good as that which you hold, in a State of Cultivation?

About Twelve Annas, or 1s. 6d., a Begah. All the Land in our Part of the Country is very lightly assessed.

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540. In the Cultivation you do not consider the Rent to be any Charge worth considering?

Yes; it is about Ten per Cent. upon the Rental of the Estate.

541. Beyond the Rent that you pay to Government do you pay Taxes?

No; the Rent is the Tax.

542. You pay no other Tax of any Kind?

No.

543. What do you mean when you say that your Tax to Government is Ten per Cent. of the Rental?

What we pay to Government we collect from the Tenants; and I think that the Government Revenue will be about Ten per Cent. of the Rentroll of the Estate.

544. So that, supposing you collect 100 Rupees, Ten will go to Government, and Ninety to yourselves?

Yes. It is not placed upon that Footing. We have agreed to pay a specific Sum, and we get as much as we can.

545. So that in fact your Land costs you less than nothing; your Land produces a Profit exclusive of your refining of Sugar?

The Sugar Speculation is merely an incidental Thing, which we have taken up in consequence of the high Prices of Sugar in England. My original Occupation was that of a Land Owner; the Land Speculation was my Occupation originally.

546. You took Land from the Government, and then let that Land to Natives, with a Profit?

Yes; that was my original Occupation.

547. The Government have made over to you the proprietary Right for a certain Number of Years, have they not? You might put out the Tenants, if you thought fit?

Not if we give them Leases.

548. But at the Termination of the Lease you could put out the Occupier of the Soil?

We could, legally, but we would not do that.

549. You stand in the Place of the Government, as the Proprietor of the Soil, during the Currency of the Fifty Years Lease?

Yes; we have as much Right to the Land as any body has to Land in England. But it is not the Custom of India to change Tenants. When a Man sets himself down in a Place we increase the Rent upon him. If such a thing was to happen that he did not pay, of course he would be put out of the Land.

550. Is much Land let upon the same Conditions upon which you hold this Land of the Company?

In the District of Goruckpore there are 200,000 or 300,000 Acres so let.

551. To Europeans, or Natives?

To both, but principally to Europeans. Myself and Mr. Dickins, the Registrar of the Supreme Court of Calcutta, have the largest Quantity; between us we hold One Half of the whole.

552. The Sugar Cane is raised upon the Estate of which you have spoken, of 25,000 Acres; what is the Cultivation of the remaining Land in which you are interested?

I should think Wheat is one of the most general Crops, and Rice and Oats.

553. From those remaining 35,000 Acres you derive only the Rents you receive from your Tenants?

Exactly so. The Land that I am interested in is divided into Three Grants:

(433.)

I 3

one

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one is held in my own Name, in conjunction with a mercantile House in Calcutta; in that we are carrying on the Sugar Cultivation: another is in a joint Account with myself and a Gentleman who has retired from the Bengal Civil Service; that is about 40,000 Begahs or 30,000 Acres; upon that we are at present doing nothing; we are merely collecting the Rents and paying the Government Jamma. A smaller Grant is upon a joint Account with another Gentleman, in whose Name it stands; it is not in mine.

554. Who had held those Lands under the Government, and who was accountable for the Jamma, before they were leased to you?

There was no Jamma; the Land was in Jungle; it had been in Cultivation many Years before.

555. What was the Population upon it?

Almost none.

556. Was it covered with Wood?

A great deal was covered with Jungle; some of it was in Grass Plains.

557. Can you assign any Reason, why Land stated to be of such good Quality should have remained so long without Cultivation?

I can, as regards one of the Estates. It was in consequence of a Dispute among the Shareholders; they were carrying on a Suit in the Supreme Court for a Period of Twenty-five or Thirty Years, during which Time the Estate went to Jungle.

558. Supposing you met with sufficient Encouragement, how many Maunds of Sugar could you produce upon those 25,000 Acres?

I have no Doubt we could produce 20,000 to 30,000 Maunds a Year, or probably more; it depends altogether upon the Encouragement we meet with. I could not say how much it is capable of producing. If it were all under Sugar Cultivation it would produce an enormous Quantity; but it never could be all under Sugar Cultivation, with Advantage.

559. You are not acquainted with any of the West India Islands, or the West India Colonies?

No.

560. You cannot state what the Quality of this Land is, relatively to any of the Land in the West Indies?

I have never seen any of the West India Islands, and therefore I cannot speak to that.

561. Will you describe the Cultivation of the Sugar Cane on this Estate?

We cultivate it with the Plough. I have been told that in the West Indies they cultivate with the Hoe.

562. When you engage any Person at weekly Wages what do you pay?

We engage them at daily Wages; at  $1\frac{1}{2}d.$  or  $2d.$  a Day.

563. Do you dig Holes for the Canes?

No; we only plant with the Plough.

564. Is the Soil in which they are planted a stiff tenacious Clay, or a Soil easily worked?

Not with us; it is sandy Soil, but very retentive of Moisture. We do not irrigate our Sugar Cane, but Irrigation of the Sugar Cane is common in many Parts of India.

565. How do you keep the Sugar clean?

With the Hoe.

566. Is that very laborious Work?

No, I do not think it is; the Natives of India never work very hard, because they put Two Men upon One Man's Work if it becomes laborious.

567. What Proportion of the Produce is necessary to pay the Tenant's Rent who holds under you?

That depends upon the Price of Grain and the Price of Sugar; it depends upon the Prices of Produce altogether; he does not pay us a Proportion of the Produce, but he pays a specific Sum in Money.

568. And

568. And that is Ten Times as much as you pay to the Government?

Yes; I think that is about the Proportion.

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569. Have you in many Cases made Advances to them to enable them to cultivate the Land?

We make Advances in regard to the Cultivation of the Sugar Cane and Indigo.

570. The Tenant in that Case pays you more than the Rent?

He pays us the Rent of the Land, but we pay him for the Produce which he delivers to us.

571. Have you in any Case advanced Capital for the Purpose of bringing the Land into Cultivation?

Yes.

572. That is taken into consideration in the Rent; does he pay you Interest for the Capital?

No; we write Interest, but we never exact it. We may charge Interest if we like, but we do not.

573. You make with each Individual a Bargain; your Bargains are various?

Yes.

574. Some Land you cultivate yourself?

A little Indigo and Sugar and Oats we cultivate ourselves; not very much.

575. All the rest is held by Tenants?

All that is let out; it is not all let out.

576. May they sell their Produce to whom they please?

Yes, if they do not make an Engagement with us. If they have taken an Advance, of course it is Part of the Engagement that they are to deliver the Produce at a certain Price to us.

577. Are they most of them under that Engagement to you?

Some of them; not a great many.

578. What Number of Begahs does each of those Tenants hold?

I recollect One Man holding a Thousand Begahs; about 700 Acres; but he was a wealthy Man.

579. In general, what is the Size of the Holdings?

They are sometimes as small as Five Begahs, and very frequently as large as 200 and 400.

580. On how small a Farm does the Tenant carry on the Manufacture of Sugar himself?

He does not manufacture the Sugar; he only squeezes the Cane.

581. If you were able to introduce the Rum into this Country at the same Duty at which the West Indian Rum is introduced, what Proportion would the additional Profit bear to that which you can now make upon the Introduction of Sugar?

As it at present stands, we cannot sell our Molasses at all. Whatever we got for our Rum, after deducting the Expense of making it, and the Freight, would be Profit.

582. Can you state what Proportion of Molasses you make from a Maund of Sugar?

For each Maund of Sugar we should have about Two Maunds of Molasses. It of course varies.

583. Is there much remaining Land in that Part of the Country disposable in the same Manner?

Not much now; it has been mostly taken up.

584. You said that you ship about 20,000 Maunds; do you mean you ship abroad?

To this Country this Year we shall. I have not the Accounts from Calcutta yet, but I am led to believe we shall ship 20,000 Maunds from Calcutta.

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585. Do you sell none in India?

Very often we do; but we have been encouraged this Year, by the high Prices in this Country, and the low Freights, to send it here.

586. At what Price does it sell here?

Some of it sold at 70s.

587. That is the full Price of the West India Sugar?

I suspect that it is rather more.

588. So that you would infer from that that it is of the Value of the best West India Sugar?

Yes, as far as a small Quantity goes; but the West Indies could sell more Sugar at the higher Price than we could, because their Sugar is better fitted for the Refiner.

589. Yours is not used for refining; it is used for consuming in the State in which it comes?

I have been told that it has been mostly used by the Grocers for mixing with the dark Sugar, and producing a Kind of Sugar that looks well.

590. Is the 20,000 Maunds the Produce of this Year?

It is, but not all the Produce of my Estate. The Prices have been so high that we have been induced to buy from our Neighbours. I do not know the Proportion from our own Estate and from other Sources.

591. Is your Sugar incapable of being refined to the same Extent as the West India Sugar?

I have been told so. I know nothing of refining of my own Knowledge.

592. Have you sent any Rum to Australia?

I never sent any. I rather think they are prohibited from shipping Rum directly from Calcutta.

593. Is there any Sale for Rum in India?

The lower-class Natives drink a little of the Spirits made by the Distillers, and the Troops are supplied with Bengal Rum, but not beyond that.

594. Does the Cheapness of Rum tend to increase its Consumption in India?

No, for cheap as it is, it is not the cheapest intoxicating Liquor; the fermented Juice of the Luna Palm is much cheaper than Rum.

595. Do you know whether the East Indian Sugar and the West Indian Sugar come into the Market in exactly the same State; are they in an equal State of Refinement when they are imported into this Country?

Our Sugar looks much better than the West Indian Sugar does, but it is not nearly so good in Grain. I believe there is not so much Saccharine Matter in our Sugar as there is in the West Indian Sugar, Weight for Weight.

596. Do you attribute that to the Manufacture?

Probably to that, and also to the Circumstance that our Soil is not so strong as the West Indian.

597. Before it is sent here has not it undergone a Process nearer to Refinement than the Muscovado Sugar from the West Indies?

I suspect that a great deal of it has.

598. Do you know how that is effected?

By a Weed from the River, which is laid upon the Top of the Sugar. The Sugar is put in a conical Vessel; inverted with the Cone downwards, and the Weed is put upon the Sugar at the broad End of the Cone, which makes the Molasses trickle down and run out.

599. That is analogous to claying?

Yes, but not done with Clay; a good deal of the Sugar that comes home from India is done in that Way.

600. Have you ever cultivated Tobacco?

I have only cultivated a little, from Maryland and Virginia Seed, as an Experiment.

601. How does it answer?

It grows very well.

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602. You say that your Molasses sold in the Country for 1s. 6d. a Maund?  
Yes; Twelve Ahnas a Maund.

603. And now, owing to the Increase of the Cultivation, you cannot even get that?

No; we cannot sell it at all, as far as I have heard.

604. Are you satisfied with 1s. 6d. a Maund? Is that what you would consider a satisfactory Price?

It is a very low Price, but we were very glad to get it. There was so much offered in the Market that we had great Difficulty in selling.

605. What was the Price of Molasses Five Years ago?

Two Shillings; it has come down very much.

606. If you get 70s. per Cwt. for your Sugar, and 1s. 6d. for a Maund of Molasses, even if you lost it entirely that would not deter you from the Cultivation of Sugar?

It depends upon the Freight. When the Freight is 3l. or 3l. 3s., and Sugar 70s. secured in London, it would still be a good Price.

607. Can you state at what Price in London for your Sugar you could still cultivate with Advantage, the Freights remaining as they are, and taking the general Average of the Sugar you export?

64s. or 65s.; we could still go on with that, supposing the Freights to be at 3l. and 3l. 3s. The Rate of Exchange alters it also. Supposing that the Rate of Exchange remains at 2s. 1d., which it was by the last Accounts from Calcutta.

608. Should you give up the Trade if it went down to 60s.? For instance, should you not think it worth while continuing if it went down to 60s.?

I would not give it up as long as I could do it without a Loss. I would rather cultivate Sugar without a Profit than not cultivate it at all; because it tends to increase the Value of the Land, and it brings Money into the Tenantry of the Estate.

609. So that you look upon the Cultivation of Sugar more as a Means of improving the Condition of the Tenantry than for the Manufacture itself?

Yes; we look upon it both Ways. In this present Year the Sugar itself will give us a very good Profit.

610. Have you any thing else to complain of, as to the State of the Law, except the high Rate at which the Spirit is introduced?

No; that is the Grievance that presses on me the hardest.

611. Do not you consider that the Duty in this Country being regulated by the Weight, and not by the Quality, the Producer of the highest priced Sugar has an Advantage in the Duty over the general Grower of the common Qualities of West Indian Sugar?

But all People who grow Sugar grow different Qualities of Sugar. That we sent home the other Day was the best; it sold for 70s. The Sugar that is now coming will be inferior to that; it will not sell so high; and the last Sugar that we send will perhaps sell for 60s. We cannot make all our Sugar of Quality.

612. When you speak of the Profit you make upon the Transmission of Sugar, you speak of the Profit upon the whole Transaction, not upon the Transmission only of the highest priced Sugar?

No; I was meaning the best Sugar.

613. When you spoke of the Profit you had made on the Export of Sugar from India, you spoke of the Profit as being derived from the whole Transaction of that Export, not merely upon the Export of the finest Sugar?

Exactly; upon the whole, as we send it home.



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614. Do you buy the Cane from the Natives, and manufacture it yourselves?

Yes, sometimes we do, but it is not a very common Plan with us; the Natives prefer crushing their own Cane, and bringing the Juice to us.

615. You buy it in the Juice?

Yes.

616. Supposing they bring the Cane, cannot you make more of it than they would?

No; I do not know that we can, because our own Machinery is very little better than theirs; we have very little Advantage over them. If we had good Machinery no doubt we should be able to get more from the Cane than they would.

617. As to the Quality of your Rum; how do you consider it in the Market, as compared with the West India Rum?

It is inferior to the Jamaica.

618. To what Extent?

From 3d. to 6d. I believe that some Rum has been made in India almost equal to the Leeward Islands Rum.

619. Is it not very unwholesome, that which is called Arrack?

I have never tasted it.

620. Is it not so reputed?

I do not know; it seems to be very strong.

621. What is the Population at present upon those 25,000 Acres which are in Sugar Cultivation?

I cannot tell.

622. Is it sufficiently occupied for its perfect Cultivation?

Not at all; it is not above half cultivated.

623. Have you still a large Tract of Land that you could lease out to other Tenants?

We have; but we are cutting the Jungle gradually, which is an expensive Operation.

624. Whence do the Tenants come that you engage?

From the neighbouring States. We give them easier Terms than the Zemindars, the Native Landholders, do, and we act up to our Contract more fairly than they do. The Native Landholder always takes as much as he can, without any Regard to the Lease.

625. Do the Natives feel any Objection to the Cultivation of Sugar?

No; they like Sugar, but they do not like Indigo much, or Poppy, though they bring them good Returns.

626. Do they grow Tobacco?

A good deal.

627. Of good Quality?

I suspect that it is not so good as the Cuba Tobacco, or the Tobacco from the Philippine Islands, for both of them are imported as Segars into India.

628. Have you ever exported any Tobacco into this Country?

No; the Duty is too high.

629. Should you do so if the Duty was lowered 3d.?

Probably the People of India would try it then; as it at present exists it is not worth while.

630. As far as you have known the Quality of Indian Tobacco, and the Quality of the United States Tobacco, do you think, if you had that Advantage of 3d., you would be able to export it?

I should think so, because I have seen American Tobacco growing in India, and it grows luxuriantly; I have had it grow myself.

631. Have you ever made any Exports to Ceylon?

No; my Operations have not been mercantile.

632. Your



632. Your principal Object has been to derive a Rent from Land; and you have lately found it profitable to superinduce upon that the Manufacture of Sugar?

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Yes; we have introduced Sugar and Indigo, encouraged by the high Price in this Country, and the low Rate of Freight.

633. Does there appear a great Disposition in other Parts of India to increase the Produce of Sugar, in consequence of the present State of Prices?

The Increase will not be so great, probably, as in Goruckpore, because there is not so much Scope for it elsewhere. In a densely populated District there cannot be so much Sugar grown, because the People must grow Grain. We have a great deal of surplus land, which enables us to grow Sugar.

634. Have you ever imported any Gour from Oude?

No, I have never imported any, but I believe it comes.

635. To any Extent?

Yes.

636. Is there any Duty upon passing the Frontier of Oude?

None.

637. None on Salt?

Salt is prevented from passing free to our Part of the Country. We do not make Gour; the Natives call the Juice of the Cane, as it is delivered to us, Rab. The Rab, by mechanical Pressure, is made into Shaccar, which is a coarse Kind of Sugar. We buy the Rab sometimes, and sometimes we buy the Shaccar. Of course the Shaccar is much dearer, but there is much more in it.

638. Is Sugar cultivated to any Extent in the Territories of Oude, or is there any Probability that it will be?

I should think that the Oude Cultivation of Sugar will not be very general.

639. It is not cultivated to any great Extent?

It is not cultivated to the great Extent that it is in our Territory, but there is a good deal of Sugar grown in Oude.

640. For the Use of the Natives?

I suspect that almost all the Cane Juice comes to our Territory to be made into Sugar, and then probably it goes back again. I should think that we supply Oude with Sugar.

641. Have you ever exported to this Country any Sugar that came from Oude?

No; my Sugar Factory is a very long Way from the Boundary of Oude; it is on the Eastern Frontier of Goruckpore, and it is on the Western Side that Goruckpore is bounded by Oude.

642. Before you move the Sugar from the Land on which it is made, you obtain a Certificate from the Collector of the Customs that it is the Produce of the District?

Yes; from the Revenue Collector of the District I obtain a Certificate that it is the Produce of the District to the best of my Knowledge and Belief; but if a Man gets Sugar from Oude, and sells it to me as the Produce of the British Territory, I can only declare that to the best of my Knowledge and Belief it comes from the Company's Territory.

643. How far have you to go by Land before you get to Water Carriage?

The Estate is bounded on the East by the Great Gonduck, which goes into the Ganges at Hagupoor.

644. Is it perfectly navigable at all Seasons of the Year?

It is quite navigable for such Boats as we want. I suspect it is navigable for large Boats at all Seasons; at all events we have not found any Difficulty.

645. You state the Freight to be what you call very low?

Three Guineas it was, by the last Accounts.

646. Is that for Ships loaded with Sugar, or do they take Sugar as their Ballast?

They take Sugar as dead Weight; they all take Indigo and Silk if they can get it.

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647. Supposing the Production of Sugar very much increased, could they afford to take Freight at any thing like 3*l*., sending whole Cargoes of it?

I should think not. I do not know much of the Expenses of Shipping, but I should think that Ship Owners could not be paid with Three Guineas. I should think we must lay our Account with Four Guineas.

648. You think at Four Guineas they could carry Sugar?

Yes.

649. Do you grow Cotton?

My Ryots grow it for Native Consumption.

650. Have you made any Attempt to improve the Cultivation?

No; I have grown American Cotton in my own Garden, but not to any Extent. I sent Two or Three small Bundles home that were thought to be very good.

651. Was it the Black or the Green Seed?

Both.

652. Were they both good?

They were both good. They were too little to sell; but they were valued at 11*d*., one little Parcel; but there was much more Care taken of it than could be taken with a large Speculation.

653. Do you know what the other was valued at?

I think 7*d*.

654. That was a good Price, was it not?

Yes.

655. In preparing that Cotton that you sent to England did you take particular Care in picking it?

Yes, there was the greatest Care taken.

656. Did that occasion any very great Expense?

I cannot tell; the Experiment was on a small Scale.

657. How did you clean it?

We made the Coolies sit down and pick it; a much more expensive Operation than would have paid us for Sale. We should perhaps have lost Money by selling it at 11*d*.

658. Did the Plant grow well?

It grew very well.

659. Is there any material Alteration in the Fabric of the Cotton Goods of India, in your Recollection; are there finer Goods now produced than were formerly produced?

There is very little of Cotton Goods produced in India; the English Cottons are beating them out of the Market.

660. But for the Use of the higher Classes in India are there any finer Goods now produced?

Not much. I think all the higher Classes are clothed in English Muslins now.

661. Do others, the lowest of the People, use the Cotton Goods of India?

Not the lowest; but almost all the Natives, high and low, in the Neighbourhood of Calcutta, are clothed with English Cottons.

662. They have then no Object in cultivating Cotton?

The Place I am speaking of is Four or Five hundred Miles from Calcutta. They grow their own Cotton there, and weave it, and make a Cloth that lasts Three or Four Times as long as the English.

663. Do the Manufactures there wear better than the English?

Much better. Oude used to be a great Place for the Manufacture of Cotton; but even there the English have beaten the Native Weavers out of the Market.

664. Higher

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664. Higher up, in the North-western Provinces, do they use the Cottons of India?

I have not been up there, so that I cannot say.

665. What do they use the English Cotton Twist for?  
To make Cloth of it.

666. They weave by Hand the Cotton Twist?

Yes. The English Cloths woven in England are the cheapest of all, but they last the shortest Time. The next is the Cloth woven by Native Weavers from English Yarn; that is a little dearer, and lasts a little longer. The Native Cloth is very dear, but it lasts a very long Time.

667. That is both grown and spun and woven in India?

Yes. I have seen the Tenants at Pudrowna growing the Cotton and weaving it.

668. Are your Tenants doing well?

Yes.

669. Have they acquired any Property?

They acquire Bullocks and such Property as that; but the Native Peasantry never acquire Property; they spend it all in Marriages and Festivals.

670. You consider them to be better off than the common Ryots of the Country?

They are certainly better off, on this account, that when we make a Bargain with them we stick to it; we do not alter it.

671. What Lease do you give your Tenants in the Land; do you give them the same Lease that you have yourself?

Sometimes Three Years, and sometimes Seven and Ten. I have given Twenty.

672. Have you an Agent now resident in the Country, or do you manage the Estate yourself?

I used to manage it myself.

673. You have passed some Years there?

Yes; I have been there ever since the Commencement. I was there till I got ill.

674. Is there a Person there now managing it?

Yes; there is a Gentleman there who has a Share in it.

675. How many Europeans are employed in the Management of it?

We have only Three, I think, altogether.

676. Is it a healthy Country?

No; very much the reverse. I lost my Health there.

677. Are there any Natives employed, under the Europeans, in Offices of considerable Trust, where, if they were dishonest, they would have the Power of occasioning great Loss?

Yes; the Native Putwarrees collect all the Rents for us.

678. And they act honestly?

Yes.

679. Do you give them high Salaries?

No.

680. And still you are satisfied with their Conduct?

Yes. They cheat when they can; but they cheat the Ryots more than they cheat us. The highest Sum they get is about a Pound a Month.

681. You say they have no Taxes to pay, except their Rent to you?

There is a little Tax upon Salt.

682. How do they make their Roads; have they no local Taxation?

There is a Tax of One per Cent. on the Jamnia upon all Zemindars, and upon us included, by which the Roads are made. The Roads are let out in

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making. That is since Lord William Bentinck went to India. The Ryots formerly were compelled to make the Road by forced Labour.

683. Is the Government Rent, the Jamma, high in any District with which you are acquainted?

It is, comparatively; but I do not think it is oppressively high in my Neighbourhood. I am told that it is high in Bundelcund and Rohilkund; but I have never been there.

684. Who is employed to arrange the Terms between you and the Government, on the Part of the Government?

The Collector of Land Revenue; but the Arrangement emanated entirely, and was conducted under the Management of Mr. Bird of Allahabad. He is now the First Member of the Revenue Board. The Grants to Europeans was a Scheme of his, which he worked out himself, with his subordinate Officers.

685. Are there any other Europeans in that Neighbourhood who have Grants to a considerable Extent?

Yes. Mr. Dickens, the Registrar of the Supreme Court in Calcutta, is a still larger Holder than I am.

686. Are those Holders engaged in the Cultivation of Sugar, or in any mercantile Speculation, or are they satisfied with their Rents?

They have Indigo, and other Things of that Kind. I am not sure about Sugar.

687. Have any of them employed any Capital in the Improvement of the Land?

Almost all of them.

688. To any considerable Extent?

Yes; we sunk about 10,000*l.*; and Mr. Dickens must have expended, I should think, more than we have.

689. In what Way did you employ that Money?

In clearing the Jungle, and in Buildings.

690. Did you build?

We have a Sugar Factory and an Indigo Factory.

691. You do not build any Residences for your Tenantry?

No; we give them Facilities for building; we give them all the Materials for nothing; they generally build themselves.

692. Are you going on with your Improvements?

Yes.

693. How long have you possessed this Land?

Since 1831 or 1832.

694. What Extent of Land have you cleared in that Period of Time?

About 12,000 Acres of the Jungle.

695. In clearing that Country, do you clear it by grubbing the Roots, or do you cut the Tree and leave the Root in the Ground?

We grub the Roots, whatever we do ourselves; some of the Land cleared by our Tenants has been done without grubbing.

696. A great Portion of your Ground was natural Meadow, was it not?

A good deal was Grass Plain.

697. Was there any particular Reason for making the Contract between you and the Government of so complicated a Nature with respect to the Payment?

It was originally proposed by the Government to send Officers yearly to measure our Land, and to assess us only upon the actual Quantity under Crop; but the Native Officers of Government are in general so rapacious, and so very hard upon the Ryots and Natives of the District, that I petitioned the Governor General to allow me to pay a Quit Rent every Year, without reference to the Quantity, on purpose that I might not have Government Officers every Year coming upon the Estate. I believe I have sustained a Loss; that is, that I have paid more Revenue than I should have had to do had the Government measured the Land; but my Tenants have been saved a good deal of Vexation.

698. If the Land is cultivated with Sugar Canes, is it liable to wear out much? *Andrew Syme, Esq.*

Yes, very much.

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699. How do you provide Manure?

We do not manure; we lay it under Grain Crops. We never renew the Sugar Cultivation immediately.

700. For what Period is it allowed to lie in Fallow before you take it into Cultivation again?

They do not make it actually Fallow, but they cultivate upon it some light Crop.

701. How soon does it come, about again, so as to be applicable to Sugar Cultivation?

Sugar ought not to be again cultivated for Five Years. We never allow it to last more than Three Years, in general, when we cultivate the Cane. We cut it the First Year, and leave it a Second, then, in general, dig up the Roots. Sometimes we take a Third Year's Crop off the same Land; but it is not advisable to take more than Two Years, because it wears out the Land, and we are far away from Population, and get Manure with great Difficulty; in fact we cannot get it at all, and therefore the only Thing left for us is to let the Land rest.

702. While it is in Sugar Cultivation, what Amount of Labour is wanted for an Acre of Land to cultivate it with the best Advantage?

I should think that One Man with his Wife, and if he had One little Boy of Six or Seven Years old, could cultivate an Acre of Sugar.

703. Do you employ Cattle in the Cultivation of Sugar?

Yes; it is all done by Bullocks. The People do not plant with the Hoe, as they do in the West Indies.

704. What is the Sort of Manure that would answer best for your Sugar Land?

Salt would be very good sometimes.

705. Cannot you get that?

Salt is a Monopoly, or there is a high Duty upon Salt.

706. Have you ever tried Saltpetre?

We make a little Saltpetre sometimes.

707. Do you get Lime?

Yes; we get Lime very well; but hitherto the Government Assessment is so light upon the Lands, that the best of all Plans is, throwing it out of Cultivation.

708. Where do you get the Lime from?

Up the Gundock River; it comes out of the Nepaul Hills; a little Way from the Hills there is good Limestone.

709. Do you get it down conveniently by Water Transport?

Yes; very cheaply indeed.

710. After all, your Land must be very inferior in Richness to the rich Lands of Bengal?

I should think so; it would not stand the excessive cropping that the Bengal Lands would stand, but it is not so liable to Inundation; we have some Advantage in that respect.

711. Is the Sugar Cane generally in Bengal cultivated on Land similar to yours, or on richer Land?

I should think in richer Land.

712. Then, probably, they use Manure, and retain the Cane?

No; I think the alluvial Deposit that is left by the Ganges is Manure sufficient.

713. Is the Sugar Crop a precarious Crop?

The Frost sometimes injures the Crops, so that they may not have so much Sugar; but it is not a very precarious Crop.

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714. There is not often a Failure of the Crop ?

No, I have never known a Failure ; but the last Two or Three Years the Seasons have been unusually favourable for Sugar.

715. Is there any Cultivation in the East Indies of Vegetables that produce Oil ?

Yes.

716. Name some ?

Poppy, and Linseed, and Rape.

717. Has the Sunflower ever been cultivated for that Purpose ?

Not to my Knowledge ; the Poppy Seed is, I believe, considered best for Oil, and that may be had to almost any Extent.

718. Has Hemp ever been cultivated ?

Yes ; Hemp grows spontaneously in many Parts of India ; in my Part of India, for instance.

719. Was the Tobacco of good Quality that you grew ?

I believe it was of good Quality. All the Tobacco used by the Natives in India is grown in India, and every Man smokes. The Consumption of Tobacco in India must be enormous.

720. They import Segars ?

Europeans use Segars that are imported.

721. It is not good enough for Segars ?

The lower Orders of Europeans use the Segars made of Indian Tobacco.

722. Is the Condition of your Tenants improving ?

Yes ; they were all very poor Men when they came to us.

723. Are they enabled to purchase any British Manufactures, except Cotton ?

They buy Beads, and they are very fond of little Ornaments,—Rings.—The Women buy Amulets, and they are very fond of English Umbrellas ; and Broadcloths those who can afford it are very fond of ; they are also very proud of having Stockings. Natives always in coming into a Room, or any where, as a Mark of Respect to a Superior, take off their Shoes, as we take off our Hats, and they like to have Stockings that they may walk into a Room with.

The Witness is directed to withdraw.

Ordered, That this Committee be adjourned to Monday next,  
One o'Clock.

*Die Lunæ, 9<sup>o</sup> Martii 1840.*

The Lord ELLENBOROUGH in the Chair.

Evidence on the  
Petition of the  
East India Company  
for Relief.CHARLES EDWARD TREVELYAN Esquire is called in, and examined  
as follows :*C. E. Trevelyan,  
Esq.*

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724. WHAT Situations have you held successively in India ?

I held a great many. I began by being Assistant to the Resident at Delhi, and while I held that Situation I was employed to settle a Territorial Question pending between the Company and the Raja of Bikaner, and acted in charge of different Divisions of the Delhi Territory, and in charge of the Political Agency at Kotah ; then I became Deputy Secretary to the Government in the General Department, and then Deputy Secretary in what we call the Political Department, which answers to the Diplomatic Department in this Country.

725. Was that your last Situation ?

It was the last permanent Appointment I held ; but I was employed in various other Ways not immediately connected with my Office, and, amongst others, in drawing up a Report on the Transit and Town Duties ; as a Member of the Prison Discipline, Education, and Tea Committees ; and during the last few Months of my Stay in India I acted as Secretary to the Board of Revenue.

726. The Report you drew up was on the internal Duties of India ?

Yes ; and after that I acted as a Member of the Customs Committee, which was assembled to revise the Customs System of the whole of British India ; and the same Commission was appointed to revise the Post Office.

727. What Proceedings have taken place subsequently to the Report made by you on the Subject of the internal Customs Duties of India ?

The Report was published, and referred to the Board of Customs at Calcutta, who took a different View of the Subject, and wrote another Report, about twice as long, endeavouring to refute it ; and so the Question hung. But in the meantime Mr. Ross was appointed to act as Governor of Agra, and he abolished all the internal Custom Houses in the Agra Presidency.

728. Did he do so without having received any Instructions from the General Government to that Effect ?

Yes.

729. What Course did the General Government then pursue ?

Sir Charles Metcalf, who was then Governor General, seeing that the Transit Duties had been abolished in the Agra Presidency, considered that it would be impossible to retain them in the Bengal Presidency, and he abolished them there also.

730. In what Year were they abolished in the Agra Presidency ?

I do not exactly recollect, but it must have been about the End of 1835. Then Lord Auckland came to India, and seeing that the Transit Duties had been abolished both in the Agra and the Bengal Presidencies, he considered that the Town Duties must be abolished also, and he abolished them throughout both Presidencies ; and thus we obtained the entire Freedom of the Home Market.

731. What Steps were taken for the Purpose of giving the same Benefit to the Territories under the Government of Bombay ?

Lord William Bentinck, just before he left India, appointed a Committee,  
(434.) L composed



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composed of Members from all Three Presidencies, to revise the whole System of Customs, both internal and external, and the Post Office; and they commenced by sending Queries to all Parts of British India; and it was while this Committee was sitting that the Customs were abolished in the Way I have described. The Work was done for them.

732. In Agra and Bengal?

Yes; and they also examined into the Customs System of Bombay and Madras, and recommended that the internal Customs of the Bombay Presidency should be immediately and entirely abolished, which was accordingly done. They in like Manner recommended the immediate Abolition of the internal Customs in the Madras Presidency, & the State of our Finances admitted of it; but if not, they proposed that this ruinous and most oppressive System should be got rid of, District by District, as our financial Circumstances allowed, until the whole Presidency should be freed from it; but, up to the Time I left India, no Relief had been given to the Madras Presidency, and I do not know what has been done since.

733. Is the Commercial Intercourse between the Territories under the immediate Government of the Governor General and the Territories of dependent States, or States connected with our Government by subsidiary Treaties, established on one uniform System; or is there a Variety in the Mode of dealing with those States?

There is a Variety.

734. As regards the Kingdom of Oude, what System is pursued?

A System of entire Freedom. There are no Customs Duties whatever; the Trade is entirely free.

735. That is, we levy no Custom Duties on the Import of Goods from Oude, nor the Government of Oude upon the Import of Goods from our Territories?

The Government of Oude levies its own Duties; we have no Concern with them; but as far as we are concerned there is no Duty either upon the Imports from or the Exports to Oude.

736. What is the State of our Relations at present with Mysore?

Mysore is a Portion of the British Dominions in every thing except in Name. The Government is administered by us in every respect. The Country is divided into Districts, which are managed by English Collectors and Magistrates, on the System of our own Provinces; and these Officers are superintended by a Commissioner residing at Bangalore, and are guided by a Set of Regulations based on our general System.

737. There is no Native Authority whatever employed in Mysore?

None whatever, except in strict Subordination to us. There are the same Native Officers employed there under our Control as there are in our other Provinces, but no other.

738. Therefore, at the present Time, and since that System has been established, a Certificate of Origin can be obtained from the authorized Officers in the Territory of Mysore upon the Export of any Goods from Mysore?

Yes, just the same as if it were an Export from our own Territories.

739. Since what Period have we been to any Extent in the Possession of and administering Justice in Mysore?

As well as I recollect, since 1831.

740. Was the Government taken possession of temporarily, or with a view to permanent Occupation?

Our Occupation of the Country is in effect permanent. The Tenure by which we hold it is very peculiar.

741. Will you state what it is?

It is the continued Incapacity of the Rajah to govern his Country; but under existing Circumstances it is a very secure Tenure; there is no Probability of the Government being given back to the Rajah.

742. In

742. In the event of the Rajah's Decease would the Government revert to us?

Yes.

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743. The absolute Sovereignty?

Yes; the Country originally belonged to us, and it would lapse to us as a matter of course.

744. What is the State of our Relations with the State of Travancore?

That of supreme political Control on our Part, and dependent Alliance on their Part. Internally they are independent, but externally their Relations are managed by us.

745. Do we levy any Duty on the Imports from Travancore into our Territories on Goods the Produce of Travancore?

Yes.

746. And upon the Export of Goods from our Territory?

Yes.

747. Are the judicial Authorities in Mysore British?

Yes.

748. Mysore appears to be as much under our Government as Burdwan?

Yes, just the same; and there is no more Chance of its ceasing to be under our Government.

749. Are you acquainted with the Position of the Port of Alepe in Travancore?

No, I do not know it from the other Ports in Travancore.

750. You are not aware of any Circumstances connected with that Port as a Port of Export; of its having been placed by Orders in Council in this Country under different Circumstances from other Ports?

No.

751. Was there not at one Time a Monopoly of the Pepper Trade in Malabar on the Part of the Madras Government?

Yes; but that has been abolished for a long Time. The whole Commercial System of British India came under the Cognizance of the Customs Committee, and I remember nothing about any Pepper Monopoly; there is certainly none such at present. There is the Madras Salt Monopoly and the Malabar Tobacco Monopoly.

752. What is the Nature of our Relations with the Territory of the Nizam?

That of dependent Alliance on his Part, and of supreme political Control on our Part. His Government is internally independent and externally dependent.

753. Then Duties are levied upon the Imports from the Territory of the Nizam into our Territories of the Produce of the Nizam's Country?

Yes.

754. And vice versa?

Yes.

755. What is the State of our Relations with the Rajah of Bera?

The same as with Hyderabad.

756. What is the State of our Relations with the Chiefs of Bundieund, and generally of Central India?

Our Relations with all the States of India is that of dependent Alliance on their Part, they having the entire absolute Government of their own Territories, but they are not able to form any external Alliances, or carry on any external Negotiations, without our Leave. Sindia and the Ruler of the Punjab alone are nominally independent; but their real Position towards us is the same as that of the others.

757. Then with respect to all those Countries, our Commercial Relations are the same in principle as those which we have with the Territory of the Nizam and the Rajah of Berar?

Yes; in principle they are the same.

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758. We impose Duties upon the Import of their Commodities, and they impose Duties upon ours?

Yes, unless there are special Reasons for leaving the Trade free on our Side. We never interfere with their Power of levying Duties; but when we do not think it worth while to keep up our own preventive Line, we leave the Trade, as far as we are concerned, free; and that is the Case with respect to the Trade with Lucknow and Nepaul, and all the States on that Frontier of India.

759. Is there any Territory in all India, except our own and the Territory of Mysore, in which a Certificate of Origin can be obtained under the Act of Parliament upon the Export of Sugar or any other Commodity?

None in which such a Certificate can be obtained as can be depended on.

760. There can be in all those Countries no Certificate given by the Officers who alone can give the Certificate under the Act of Parliament?

None whatever.

761. It cannot be a regular Certificate under the Act?

No; it cannot be given by an European Officer, which is required by the Act.

762. Has the Prohibition, which has for some Years prevented the Importation of Foreign Sugar into the Bengal Territory, in your Opinion been perfectly effectual?

As far as I know it has been, but I have left India now upwards of Two Years. I know that the European Inhabitants of Calcutta complained of being obliged to give up their China Sugar Candy; they formerly used nothing but China Sugar Candy in their Tea and Coffee, and for domestic Purposes generally; they have now been obliged to give that up, and to take to the Use of Indian refined Sugar, which they do not like equally well.

763. Are you of opinion that there would be greater Difficulty in preventing the Import of Sugar into the other Presidencies than there has been in preventing its Import into the Presidency of Bengal?

No, I should say not.

764. Do you think there would be any Difficulty in preventing the internal Import of Asiatic Sugar into those Presidencies?

There would be more Difficulty, certainly, because there is an extensive Line of Frontier which can be crossed at any Point without Difficulty. Crossing a nominal Line on Land is a very different Thing from landing a Cargo of Goods from the Sea; but there are so few independent States that are fit to grow Sugar that I think there would be no practical Difficulty.

765. That is, there are few independent States that grow Sugar at present; but supposing that the Presidencies of Madras and Bombay were to become exporting Countries of Sugar, and thereby the internal Demand for the Consumption in the Two Presidencies were increased, do you think that then it would lead to any considerable Importation of Sugar into those Presidencies?

No, I should say not, because the independent States which border on the Bombay and Madras Presidencies are generally not fit for the Cultivation of Sugar. They grow no Sugar, except perhaps for their own Consumption, and not always that; and they never can become Sugar exporting Countries. The Nizam's Territory, for instance, which borders for many Hundred Miles on both those Presidencies, is quite unfit for the Cultivation of Sugar for Exportation.

766. Therefore a great deal of Difficulty in the Transit would attend the Introduction of Asiatic Sugar into those Presidencies?

Yes; and more than that, the Native States bordering on those Presidencies are not fit for the Growth of Sugar; they have never been Sugar Countries. In England we hear of Sugar coming from India, and do not distinguish between the different Parts of India; but in India we know that there are different Parts that have peculiar Capabilities of growing Sugar, and that there are other Parts that have not those Capabilities.

767. Was

767. Was the China Sugar Candy imported into Bengal superior to the Sugar grown in India?

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No. The European Society had been accustomed to use China Sugar Candy, and did not like to give it up. I do not think it was better.

768. Was it not imported also as refined Sugar?

No; only in the Shape of Sugar Candy.

769. To what Extent had it gone?

The European Residents in the Agra and Bengal Presidencies generally consumed it.

770. Was it at all in consumption among the Natives?

To a certain Extent; but it was principally consumed by Europeans.

771. Then in fact it was a mere Luxury, and not a Necessity?

Yes.

772. Is the China Muscovado Sugar good of its Kind?

I never saw any China Sugar except this Sugar Candy.

773. Is that well manufactured?

Yes. Europeans prefer it to the soft Sugar made in the Country.

774. How is it as compared with the Sugar made in the West Indies?

Not so good as that, certainly.

775. Not so sweet in proportion to the Bulk?

No; nor so well made.

776. What Districts are most applicable to the Production of Sugar?

Our great Sugar Districts are Benares and Ghazeepoore, and, I may say, generally the central District of the Valley of the Ganges. A good deal of Sugar is also grown towards the Head of the Valley of the Ganges. In former Times, before the Navigation of the Ganges and Jumna was opened, all upper India, as far as the Punjab and the Indus, and even the whole of Central Asia to the Frontiers of Russia, used to be supplied from Rohilcund; but since Peace has been established, and the Navigation of the Ganges and Jumna has been fully opened by the Protection afforded by our Government, the Growth of Sugar in Rohilcund has been continually diminishing, and the Countries which used to be supplied with Sugar from Rohilcund are becoming more and more supplied from the Benares District. Owing to the same Causes, the Cultivation of Sugar has been entirely discontinued in Bundelcund, and the Stone Sugar Presses may everywhere be seen lying neglected and broken. The Benares Province is our Jamaica; it is the great Sugar District of India. As an Instance of its Capabilities in this respect, in 1789, when the first Commercial Resident was sent to Benares, he reported that only 30,000 Maunds of Sugar were then grown in the Ghazeepoor District; and in 1832 261,133 Maunds paid Duty on Exportation, besides what was consumed in the District, and smuggled out of it. I have the Statement in the Report which I made on the internal Customs. This great Increase took place without any Encouragement beyond that which was afforded by the gradual Extension of the Home Market.

777. Can you give any Opinion as to the probable Increase that would take place if the Encouragement were given as prayed for by the Petition?

It is quite unlimited. The Valley of the Ganges is a Tract of alluvial Country of extraordinary Fertility about 1,000 Miles long and from 150 to 300 Miles broad, and if perfect Freedom of Trade prevailed, and the necessary Degree of Capital and Skill were applied to the Production of Sugar, it might grow Sugar sufficient for the Consumption of the whole World. It might get its Grain from the neighbouring Countries, which are suited only for the Production of Grain, and might itself be given up to the Growth of Sugar, Indigo, Tobacco, and other valuable Productions. There is a very marked Distinction in India as to the Soil of the different Districts. The Valley of the Ganges is an alluvial Country, and suited to the Production of the more valuable Articles, such as Sugar and Tobacco and Indigo. The whole of the Centre of India, which is occupied principally by the Native States, is a dry Country, fit only for the Production of dry Grains. Up to the last Mahratta War Central India was

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so much laid waste by the Pindarees that the Inhabitants were obliged to get, not only their Sugar, Tobacco, and Indigo, but also their Corn, from the Valley of the Ganges; but since Central India has been settled, a proper Division of Labour has begun to take place, and now we import Corn from Central India, and they take our Sugar, Tobacco, &c. to a greater Extent than ever. I have no Doubt that as Trade increases that Division of Labour will become more complete, and that the Valley of the Ganges will grow more and more, of the valuable Articles, and Central India will grow more and more of the different Kinds of Grain.

778. When you state that this more extended Cultivation would in your Opinion take place if there was perfect Freedom of Trade, do you mean by "perfect Freedom of Trade" any thing more than the Admission into this Country of East India Produce at the same Duty as the West India Produce?

No.

779. Would there be any Difficulty in procuring the Labour of Natives to any Extent in the Cultivation of Sugar?

None. There are upwards of 60,000,000 in the Valley of the Ganges alone.

780. Do they in Benares use the Plough or the Hoe in putting in the Canes?

I should say the Plough.

781. Have you ever seen the Cultivation?

I have never seen it in Benares, but I have seen it in other Parts of India. The Plough certainly is used; the Hoe is not known in India. Nothing can be ruder than the Native Process both of cultivating and manufacturing the Sugar Cane.

782. In what respect are you deficient in that Freedom of Trade which you say would largely increase the Production of the Valley of the Ganges?

We were, till Three or Four Years ago, when the Duties on East India Sugar were put on the same Footing as the Duties on West India Sugar, entirely deficient in that Freedom of Trade; our Sugars were shut out entirely from the English Market. Since the Duty was equalized on East and West India Sugar and Coffee, we have partially obtained that Freedom of Trade. What is wanted to give India fair Play is that that Principle should be carried out to the full Extent, and that not only our Sugar and our Coffee should be admitted on the same Footing as the West Indian Sugar and Coffee, but also our Rum and our Tobacco, and every thing else; and I have no Doubt that it would have a very great Effect, judging from the Effect which the Equalization of the Duties has already had upon the Exportation of Sugar from Bengal.

783. Confining your Reply to the Question of Sugar only, what Alteration is it that you would suggest, as regards Sugar, as being necessary in order to give that Freedom of Trade in Sugar to which you attach so much Importance?

None, as regards Sugar in the Presidencies of Bengal and Agra; but Rum is a component Part of Sugar, and until every thing that is manufactured from the Sugar Cane in India is put upon an equal Footing with every thing that is manufactured from the Sugar Cane in the West Indies we shall not have fair Play.

784. When you speak of peculiar Territories in India being suited to the Growth of Sugar, do you mean by that to refer to the Capability of the Climate for the Growth of the Sugar Cane?

I refer to the Nature of the Soil, and to the Means of Irrigation, much more than to the Climate.

785. Are you aware that any considerable Portion of the Sugar of India imported into this Country is produced from other Substances than the Sugar Cane?

I have heard lately that it is manufactured from the Palm Tree; but I never heard it in India, and therefore I suspect the Truth of it.

786. But, assuming the Fact to be that a considerable Portion of the Sugar which is now imported into this Country is the Manufacture of the Juice of the

Date

Q. Date Tree, would that in any respect vary the Observations which you have already made?

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A. It would only strengthen them, by showing that the Capabilities of the Valley of the Ganges are greater than what I supposed.

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787. Are there not, connected with many of the lately established Sugar Manufactories in India, Distilleries for the Manufacture of Rum?

I have never seen any of those Manufactories, and I am not qualified to say. I know that it is considered as a Grievance by Europeans who manufacture Sugar that they are not able to send their Rum to England.

788. Are you aware that a considerable Quantity of Rum does come to England for the Purpose of Foreign Export?

I am not aware of it.

789. Can you inform the Committee of the Price at which the Rum is produced at Calcutta, and of the relative Price of Rum and of Rice Spirit?

No; I never had Occasion to enter into those Details; but I know that Rice Spirit is much cheaper than Rum.

790. You spoke of the Power that existed, in your Opinion, of employing certain Districts in India in the Growth of Grain; are we to understand by that, Wheat?

Yes, all Kinds of Grain, but principally the coarse Pulse of different Kinds which forms the Food of the Mass of the People in the Upper Provinces.

791. Do you know any large Establishments in Calcutta engaged in the Export of Grain from India to England?

Yes; there is a very flourishing Establishment of that Kind in Calcutta.

792. Is that Mr. Rawson's?

Mr. Smith's was the Name by which it was known.

793. Do you know at what Duty that is imported into this Country?

No.

794. Do you think the Cultivation of Grain, if the Duty were lowered, could be considerably extended?

If it would bring a remunerating Price in England; but I am not qualified to say whether it would or not.

795. Do you know whether the Flour that was imported into England was for the Purpose of Food, or of being used in the Manufactories?

We were given to understand in India that it was used for Starch; I understood that it was so inferior to English Flour that nobody would use it for Food in England, and it was used principally or entirely to stiffen the Clintzes. I should say that India will never become a Corn exporting Country to Europe; it may export Corn to the neighbouring Asiatic Countries, but it will never export it to Europe. The Corn is very inferior to European Corn, and the Distance is greater than that of many Countries which are much better suited to export Corn. Its great Staples are the more valuable Products, Sugar, Indigo, Tobacco, and so forth.

796. You say that if there were greater Facilities of importing it here Tobacco might be cultivated to any Extent; what is the Obstacle to its being brought here?

That it has to pay the same Duty as the Virginian Tobacco, which is much more valuable, so that the Duty upon East Indian Tobacco is really much heavier than that upon the Virginian Tobacco.

797. Is this Inferiority in the Tobacco inherent in the Plant, or does it arise from the Circumstance that there is not so much Care given to its Manufacture, as in America?

I should say both; just as in the Case of Sugar. The East Indian Sugar Cane is inferior to the West Indian Sugar Cane, and the East Indian Manufacture is inferior to the West Indian Manufacture. In the Case of Rice, the East Indian Rice is inferior to the American Rice; and the Indian Cotton is inferior to the American Cotton.



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798. Then, according to that, the Tobacco from the East Indies could not be imported to any great Extent unless it had the Advantage of a diminished Duty as compared with American Tobacco?

No.

799. It is stated that the Advantage of 3d. per lb. would be sufficient?

I understand so, but I have not sufficient Information to be able to give an Opinion.

800. The Reduction of 3d., being the Difference between the Duty paid upon East Indian Tobacco and the Tobacco grown in Canada, would be sufficient to facilitate the Cultivation of Tobacco?

I am not qualified to say. All I know is, that the East Indian Tobacco is very inferior to the Virginian, and that they pay the same Duty; so that in fact the Duty is higher upon the East Indian than upon the Virginian. If, instead of this, they were to be subjected to an ad valorem Duty, and thus entered this Country upon an equal Footing, no doubt a great deal of East Indian Tobacco would be consumed.

801. Do you think the Quality could be improved?

I have no doubt it could; it has been entirely neglected as yet. We know that the Quality of the Sugar Cane may be greatly improved; a good deal has been already done towards it by the Introduction of better Sorts of Cane. I think there is also every Reason to believe that the Cotton may be improved; and we may therefore conclude that the Quality of the Tobacco may be improved likewise.

802. Do the Natives of India use a large Quantity of the precious Metals in Ornaments?

Yes.

803. Do you believe, considering the large Importation of the precious Metals into India, that the Circulation has been increased?

No; it has been diminished, which falls very heavy upon the Land Revenue.

804. To what do you attribute that Diminution, it being stated that there is a large Importation into India every Year of the precious Metals?

To several Causes. One Cause was, that before the Trade was thrown open in 1814 great Quantities of Cloths were brought to this Country from India which were paid for in Silver; now we send our own Cloths to India, and they are paid for in Produce, so that there is not the same Demand for Silver to be sent to India as formerly. But the main Cause of the Drainage from India of the precious Metals is the unnatural State of the Export Trade. In trading with Countries which stand upon an equal Footing with us, as with France or Russia, where they send us a Value, we send them an equal Value in return; but in the Trade between England and India they have to send to us about Five Millions every Year more than we send them. The exportable Produce of India is not sufficient to meet this unnatural State of the Export Trade; the Price of the Articles in the Indian Market fit for Exportation to England is run up to an unnatural Height, and we are obliged to make up the Deficiency by sending away Silver. In that Way, about the Year 1832, such Quantities of Silver had been remitted to England, to supply the great Remittances which the Company was making at that Time, that there really was no Silver left in Bengal to pay the Land Tax; and in several Districts the Zemindars told us that they should be very happy to pay it in Copper or in Produce, but that they had no Silver to pay it in.

805. So that in point of fact India has been an exporting Country to England?

India, in the long run, is an importing Country, as far as the precious Metals are concerned; but at that Time the Remittances to England were so much increased that they could not all be made in Produce, and the Deficiency had to be made up by sending Silver. Thus India was drained of Silver for the Time, but it has come back since in a great measure.

806. Where from?

From England.

807. In



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807. In the ordinary Course of Trade?

Yes. Soon after the Effects took place which have been described, the Company very considerably diminished their Remittances to England for a Time, upon which the Prices of exportable Produce fell in the Calcutta Market, the Exchange became much more favourable to India, and Silver began to flow back.

808. Then do you believe in the Average of Years, for instance, for the last Ten Years, that more Silver has been sent to India than has come from India?

Certainly; in the long run more Silver must be sent to India, because there is a great Demand for Silver in India, both for Ornaments and hoarding, and for supplying the Wear and Tear of the Currency.

809. If that be the Fact, does not that refute the Proposition that you maintain, that the Tendency of the Trade of India with the rest of the World was of a Description to drain it of its Specie?

The general Tendency of the Trade with India is to supply it with Specie; but besides the ordinary mercantile Exports of India, there is the Amount of 5,000,000*l.* a Year to be sent to England to pay the Home Establishment, and to remit the Fortunes of the Civilians and Military, and of the Merchants and Planters, and in order to meet that unnatural Export every now and then we have to export a great Quantity of Silver, and that causes temporary Inconvenience.

810. If it be the Fact, that notwithstanding this large Sum to be remitted for the Purposes of the Civil Government, the Influx of Specie into India still continues, is not that a Proof that the Trade, as a Trade, must consist of an Exportation of much larger Value than is imported?

Yes; but that is all to the Disadvantage of India; 5,000,000*l.* Sterling a Year is subtracted from the Wealth of India and added to the Wealth of England, which is the most serious Evil which India suffers from its Connexion with England. We take 5,000,000*l.* from India every Year, and appropriate it to ourselves, just as much as if it were taken from one Individual and given to another.

811. That is a Loss to India, and a Gain to this Country; but still, is it not a Proof that there is a very large Consumption on the Part of the rest of the World of the Productions of India, that India is enabled to meet that unnatural Demand, and still to export the precious Metals to this Country?

Yes, certainly; but that does not benefit India, because if the Indigo and Sugar and Rice, and so forth, were not sent away to provide the Means of making this unnatural Remittance, they would be sent away in the ordinary Course of Trade, and India would get an Equivalent for them.

812. The Question is, not whether it is a Benefit to India to have to pay 5,000,000*l.* abroad for nothing, but as to the Balance of Trade of India with the rest of the World, whether it does not prove that a larger Amount is taken from India than is sent to it?

It proves that 5,000,000*l.* a Year more are taken from India than are sent to it, and that she has very valuable Productions which enable her to remit this great Amount. If she were not a very rich Country she would sink under it very soon. I have an official Statement (included in my Report on the Transit and Town Duties), which I will take the Liberty to read, of the total Imports and Exports of the Port of Calcutta, both of Merchandize and Treasure, for a Period of Twenty Years, from 1813-14, when the Charter was renewed, to 1832-33:

**STATEMENT of the total IMPORTS and EXPORTS of the Port of CALCUTTA both of Merchandize and Treasure from 1813-14 to 1832-33**

YEARS.	Imports.			Exports.			GRAND TOTAL.
	Merchandize.	Treasure.	Total.	Merchandize.	Treasure.	Total.	
	Sicca Rupees.	Sicca Rupees.	Sicca Rupees.	Sicca Rupees.	Sicca Rupees.	Sicca Rupees.	Sicca Rupees.
1813-14	1.69.11.317	57.55.366	2.26.66.683	4.64.08.319	42.750	4.64.51.069	6.91.17.752
1814-15	1.59.42.141	1.11.84.285	2.71.26.426	4.73.44.878	1.54.625	4.74.99.503	7.46.25.030
1815-16	1.67.29.595	1.94.49.746	3.61.79.341	5.63.95.085	12.37.395	5.76.32.480	9.38.11.821
1816-17	2.07.73.124	4.13.35.318	6.21.08.442	6.11.84.351	18.37.636	6.30.21.987	12.51.30.429
1817-18	2.98.79.566	3.31.71.670	6.30.51.236	6.51.00.658	32.51.281	6.83.51.939	13.14.03.175
1818-19	2.97.37.436	5.23.40.569	8.20.78.005	5.88.23.194	35.72.173	6.18.95.367	14.39.73.372
1819-20	1.75.21.977	4.10.84.670	5.86.06.647	5.43.31.305	66.47.505	6.09.78.810	11.95.85.457
1820-21	2.21.45.163	2.40.71.335	4.65.16.498	5.68.03.248	12.29.363	5.80.32.611	10.45.49.109
1821-22	2.59.03.598	2.21.49.437	4.80.53.036	5.35.53.123	1.23.96.395	6.59.49.518	11.40.02.554
1822-23	2.68.66.535	1.72.89.382	4.41.55.917	6.18.51.480	51.51.966	6.70.03.446	11.11.59.363
1823-24	2.61.98.443	1.31.69.214	3.93.67.657	5.05.45.292	1.22.53.039	6.27.98.331	10.21.65.988
1824-25	2.86.55.916	1.21.42.271	4.07.98.187	5.26.16.355	34.91.676	5.61.08.031	9.69.06.218
1825-26	2.14.98.729	1.50.58.005	3.65.56.734	5.66.39.922	1.38.704	5.67.78.626	9.32.35.360
1826-27	2.17.60.679	1.26.00.153	3.43.60.832	5.12.26.319	11.15.032	5.23.41.351	8.67.02.183
1827-28	2.79.97.567	1.42.01.609	4.21.99.176	5.95.27.104	44.80.987	6.40.08.091	10.62.07.267
1828-29	3.01.92.732	69.02.379	3.70.95.106	5.02.81.959	17.63.193	5.20.45.152	8.91.40.258
1829-30	2.37.31.457	1.09.18.623	3.46.50.080	4.50.02.059	16.40.321	4.66.42.380	8.12.92.460
1830-31	2.73.21.374	59.97.416	3.34.18.790	4.62.82.717	33.11.136	4.95.93.853	8.30.12.643
1831-32	2.30.10.219	37.31.578	2.67.41.797	4.30.65.594	1.05.39.812	5.36.05.406	8.03.47.203
1832-33	1.96.89.529	46.96.563	2.43.86.092	4.46.34.364	78.46.037	5.24.80.401	7.68.66.493

“During this Period of Twenty Years the Imports amount to 84.01.16.682 and the Exports to 1.14.32.18.352 Rupees, being an Excess on the Export Side of 30.31.01.670 at Calcutta alone; and if the Trade of Bombay and Madras were taken into account the Excess of Export over Import, which is the same thing as Remittance, would be much greater; probably it does not amount to less than Fifty Crores of Rupees, or, at a rough Calculation, 50,000,000/ Sterling, drained from this poor Country during the Twenty Years under Consideration.” In one Sense India is a poor Country, because it has very little accumulated Wealth; but in another Sense it is a rich Country, because it is capable of producing almost any thing. For several Years previous to the last Renewal of the Charter extraordinary Demands were made upon India for Remittance by the Company. Great Sums were remitted to England over and above what had been usually remitted, and I attribute to that the remarkable Way in which the Country was drained of Silver. This was productive of serious Effects; Money became much scarcer and more valuable; the Price of Grain and other Articles for Home Consumption fell in an extraordinary Degree; and the Land Tax, which is payable in fixed Sums of Money, was felt for a Time as a most oppressive Burden, even where it was not, in an ordinary State of Things, heavier than it ought to be.

C. E. Trevelyan,  
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813.. Therefore, if the Want of Specie which you describe has notwithstanding shown itself, must it not arise either from a Disposition to hoard, or a Consumption of the Article for Ornaments or other Uses in the Country?

That is Part of the ordinary Consumption. The Natives of India have always been in the habit of hoarding the precious Metals, and of using them profusely in Ornaments. There is also great unnecessary Waste in the Coinage of the Native States, which issue a new Coin every Year, with a view to gain by the Depreciation of the Coin of preceding Years. The Coin of past Years is taken by them at a lower Rate, in proportion to the Length of Time it has been coined, and then it is either re-coined, or re-issued at a higher Rate without being re-coined.

814. Does not our Government re-coin frequently?

No, not more than it ought to do.

815. Does not the Confidence the Natives have in our Government tend to diminish the Disposition to hoard?

No Doubt. The greater Part of the rich Proprietors in our own Provinces who used to hoard their Money now invest it in the Government Funds; but the habit of hoarding arising from Ages of Insecurity still prevails, particularly among the lower Orders. The greatest Consumption of the precious Metals is in Ornaments, which is itself a Kind of hoarding. A Native of the lower Ranks estimates his Wealth by his Wife's Jewels, and when he has an extraordinary Demand upon him he sells as many of them as are necessary to meet it.

816. Does the Taste for and the Consumption of precious Metals prevail pretty equally in different Parts of India?

Less in proportion to the Length of Time the People have been under our Government; because they want less for hoarding and less for Ornaments.

817. You conceive that the great Demand for the precious Metals in India is founded upon the Principle of securing some valuable Possession?

As India has an immense Population, and no Mines, even its ordinary Demand must be very great. But there is also this extraordinary Demand: that every Man tries to get as many Jewels as he can for his Wife, to serve him in Time of Need.

818. Then, in proportion as the Country became more civilized it would have a greater Demand for the precious Metals for the Purposes of Ornament; and, on the other hand, in proportion as it was less civilized it would have a greater Demand for them for the Purpose of hoarding?

I do not think the Natives would ever use more than they do at present for Ornaments. They cover their Wives and Children with them, besides what the Men wear themselves.

819. Do they melt down the Gold Coin for the Purpose of those Ornaments?

Yes, to a certain Extent.

820. In what Form is Silver imported?

Principally in Dollars.

821. What Proportion of this Import of the precious Metals is in Gold?

It is almost all in Silver. The Standard is Silver. There is a Coin called the Gold Mohur which is used principally for hoarding and Ornaments; it is scarcely ever used in exchange.

822. Does it bear a Premium?

Yes. On that Account it is rarely to be met with; it is only to be got when it is expressly called for.

823. Is it a legal Tender?

No; the Rupee is the legal Tender.

824. Do the Company coin those Gold Coins?

Yes, as far as they are called for; but they do not form the Currency of the Country; they are used for the Purpose of hoarding and Ornaments. For

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instance, when a Lady wants to make a Gold Chain, she sends for a Number of Gold Mohurs, and weighs out to the Jeweller the necessary Number which are used by the Jeweller in making the Chain.

825. Is the Gold Coin stamped at all?

Yes, the same as the Rupee, with the Queen's or, rather, King William the Fourth's Head, for I believe the Queen's Effigy has not yet been stamped upon the Coin. The Government is probably apprehensive that the Shroffs would take advantage of the Change, and depreciate the old Coin.

826. Do you know the Proportion between Gold and Silver in Bengal?

Not accurately enough to hazard an Assertion. I believe it to be much the same as it is in Europe.

827. If this Gold Coin is not a legal Tender why do the Government coin it at all?

Because there is a certain Demand for it for the Purposes I mentioned.

828. It is a Demand for it as Merchandize, not as Coin?  
Exactly.

829. Is there a Seniorage paid at the Mint?

Yes; a small Seniorage, amounting, I think, to Two per Cent. upon the Silver. I do not know how the Case stands with respect to the Gold.

830. Is there no Gold found in any of the Rivers of the Southern Parts of India?

I never heard of it in the South. I have heard of its being found in the Himalayas, and collected to a certain Extent; but it is nowhere found in sufficient Quantities to affect the Market. There are no Silver Mines at all.

The Witness is directed to withdraw.

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HENRY GOUGER Esquire is called in, and examined as follows:

831. YOU are a Proprietor of Land near Calcutta, are you not?  
In company with other Parties, I am.

832. What is the Extent of your Property?  
The Property consists of about 230 Acres of Freehold Land.

833. Do you pay any Tax to the Government upon that Land?  
None whatever; it is Rent-free Land.

834. Upon what Ground has it been made Rent-free?  
It is, I believe, nearly the only Freehold in India held by a British-born Subject: it was a Grant by the Marquis of Wellesley, I think, to a Gentleman in Calcutta, for some Service rendered, which at this Distance of Time I do not recollect.

835. About how far from Calcutta is it?  
About Fifteen Miles.

836. When did you purchase that Property?  
In the Year 1835 or 1836.

837. Did you find any Establishments of Machinery upon it?  
Yes; several.

838. Of what Description?  
There was a large Manufactory for Cotton Yarn, a Foundry, Machinery for expressing Oils, and a very large Distillery, also a Paper Mill.

839. Have you used the whole of that Machinery since you have been in possession of the Property?  
Yes; the whole of it.

840. To what Extent have you carried the Manufacture of Cotton Yarn?  
The Mills have produced about 700,000 lbs. Weight per Annum.

841. Is

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841. Is that Manufacture increasing?

No; it is quite stationary.

842. Do not you now find a greater Demand for it in India than there was at first?

There is an ample Demand for it, but we have not Machinery to make more.

843. Can you sell at a Profit all the Yarn you can make?

We have hitherto done so.

844. Are there any other Mills of a similar Description?

No, none.

845. Do you undersell the Yarn imported from England?

Yes, certainly.

846. Your Yarn is used in preference to the English, as being of better Wear?

Some of the Qualities are more in Demand, and sell at a somewhat higher Price; others again are not superior to the English. Our coarser Numbers are most approved.

847. What Power do you work with?

With Steam Power.

848. Where do you obtain your Coals?

They are obtained from a Colliery owned by the Indian Firm of which I am a Member; not by the same Parties who possess the Mills.

849. Can you produce Coal in any Quantity?

We can in any required Quantity.

850. How far from your Works is the Colliery; whereabouts is it situated?

I believe it is about Eighty Miles from Calcutta.

851. Is it on the Ganges?

No; it is on a River running through the Burdwan District, which falls into the Hooghly or Western Branch of the Ganges.

852. Have you the Advantage of Water Carriage for your Coals?

Yes.

853. At what Rate per Ton can you deliver your Coal at your Works?

We get a good Profit at 16s. per Ton, delivered at the Works.

854. Will you describe the Quality of the Coal, as compared with the Qualities of Coal known here?

It appears to me to be very much like the Inland Coal of this Country; very much like the Warwickshire Coal.

855. Is it Surface Coal?

Yes.

856. Is it found in great Quantities?

In very large Quantities.

857. Does the 16s. a Ton include the Carriage?

Yes; and a fair Profit. The actual Cost of it is about 12s. or 13s. a Ton in Calcutta.

858. Are you the only Person that has ever worked this Coal?

No; there are Two Collieries, another besides our own, and both have been worked for some Time.

859. That has been only within the last few Years?

Within a very few Years.

860. Has not the Coal been known for many Years?

Yes.

861. To whom does the Property in the Soil belong?

We have purchased it.

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862. Have you purchased the Land that the Coal is on?

Yes.

863. Do you sell the Coal at all?

Yes.

864. Do you sell it to Steam Vessels?

Yes; we supply a great deal to the Steam Vessels in Calcutta.

865. Has Coal been discovered at Mergui in Tenasserim?

Yes.

866. Has any of that Coal been imported into Calcutta?

The Discovery has been made since I left India, and I have only a Knowledge of it through the late Commissioner of Tenasserim.

867. Do you know whether any has been imported from Mergui to Calcutta?

I do not know that any has.

868. Is the Coal in the alluvial Country or in the Hill Country?

In the alluvial Country; that is, within the Tract of Inundation; the actual Site of the Mines is never under Water.

869. Do you work the Mine without being troubled with the Water?

We are not troubled with the Water at present.

870. Do you suppose, when you get a greater Depth, the Quality of the Coal will improve?

We have no Means of judging at present.

871. You have not bored to any Depth for the Purpose of ascertaining that?

I am not certain whether we have or not; the Mines have been purchased since I left Calcutta, and, consequently, I am not intimately acquainted with the Details.

872. Is the Supply at present equal to the Demand, and to the increasing Demand?

Fully so.

873. The Supply could be carried to any Extent?

I should think to any Extent. The Mines have hitherto supplied as much as Calcutta required.

874. Do you suppose the Field of Coal to extend for any great Distance?

I have no Means of judging.

875. Is it the First Seam?

It is.

876. Do you know whether there is a Second and Third Seam?

I cannot say.

877. Do you employ Natives entirely in the Colliery?

With the Exception of One Superintendent, the Parties employed are all Natives.

878. How much below the Surface is the Coal?

Never having seen the Mines, I can hardly give an Answer to that Question.

879. But no great Depth?

No great Depth.

880. Have you manufactured Rum to any Extent?

Yes, to a considerable Extent.

881. Have you exported any to this Country?

Yes.

882. What has been done with it here?

It has been sold largely to the Contractor for Her Majesty's Government.

883. When

883. When you say the Government, do you mean for Naval Purposes?  
Yes.

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884. From what have you made the Rum?  
From Goor and Molasses.

885. In any Case from Maple or Dates?  
Never, that I am aware of.

886. Have you ever seen any Rum or Arrack manufactured from Maple or Dates?

I have drunk the Arrack from the Palm, but have never imported it as an Article of Commerce.

887. Is it easily distinguished from Rum made from Molasses?  
Very easily.

888. Can it be so manufactured as to resemble and be mistaken for Rum made from Molasses?

I imagine that it would be quite impossible.

889. Upon what Grounds?

Because a very small Quantity of the Products of any Palm mixed with Goor or Molasses will immediately deteriorate the Quality of the Rum.

890. Deteriorate its Flavour?

Yes. I have in my Pocket a Letter from my Partners in India which proves that Fact. The following is a Quotation :—"The greater Part of the Molasses has to be procured from the Upper Provinces, the Bengal Produce being often mixed with Date Molasses, which destroys the Flavour of the Rum. We expect, now that the Rivers have opened, to have a full Supply of good Quality, and have Advices of a Quantity being afloat, and daily expected at Gloster, equal to the Production of 30,000 Gallons." The Distillery was in fact stopped, rather than use Molasses in which a Mixture of Palm Product might be apprehended.

891. Have you ever manufactured Arrack from Rice?  
No, never.

892. Have you seen Arrack made from Rice?  
Yes; I have seen Spirit made from Rice.

893. Are you aware whether that Spirit can be so adulterated as to resemble and be mistaken for Rum?

I should imagine that to be impossible; the Flavour is quite different.

894. Has your Import of Rum into this Country increased?  
Yes, considerably.

895. What has induced you to increase the Import?  
We have received a very good Profit from it.

896. Of the Quantity of Rum you have imported into England, have you exported from this Country the largest Portion, or disposed of the largest Portion to Government?

I think the largest Portion has been sold for the Use of Her Majesty's Government; but I have no Means of ascertaining that Fact.

897. What Quantity have you imported in any One Year?  
During the last Year we have imported rather more than 25,000 Gallons.

898. Has the great Cheapness of Molasses enabled you to manufacture the Rum so as to obtain a Profit here?

No; the Molasses have been rather the reverse of cheap; they have been rather in greater Request, for the Manufacture of Rum.

899. Is the Manufacture of Rum increasing in India?  
Very materially.

900. Is that for the Purpose of Export from this Country to the Continent or Foreign Countries?

Both for Export to this Country, for Home or Indian Use, and for Export to the Colonies.



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901. Is any Quantity exported to Australia?

I believe there is.

902. Have you exported any yourself?

I am not able to answer that Question.

903. If the Duty on East Indian Rum were assimilated to the Duty on West Indian Rum should you immediately make large Imports of Rum into this Country?

I think we should make considerable Imports.

904. You have mentioned Molasses being produced from Dates; is that done to any considerable Extent?

I believe Palm Molasses to be produced to some Extent by the Natives for Home Use. I have seen the Sugar which has been manufactured from the Palm.

905. Is it so profitable as to be likely to be done to any Extent?

Certainly not for the distilling of Spirits, because it destroys the Quality of the Spirit, and is itself only slightly cheaper than the Sugar from the Cane.

906. Did the Committee understand you to say that you had a Contract with Government for the East Indian Rum?

In India we had formerly a Contract with the East India Company.

907. Is the Rum exported to England for the Purposes of the Army and Navy?

No; simply for Sale; either to be sold to Her Majesty's Government or for Export.

908. You know that it has been purchased by the Government?

Yes.

909. Do you consider this Rum to be equal in Quality with the Jamaica Rum?

Certainly not.

910. As good as the Rum from the Leeward Islands?

It is within 1d. a Gallon of the Price of the Leeward Islands Rum.

911. What does it sell for at the present Moment?

London Proof would sell at the present Moment at 3s. 7d., and perhaps the Leeward Islands at 3s. 8d. or 3s. 8½d.

912. At what Price is that Rum sold at Calcutta?

Our Contracts with the Government, I think, ran at 10 Annas a Gallon; but I am not quite sure, as I quote from Memory.

913. Can you inform the Committee what is the relative Value of the Rum Spirit and the Spirit distilled from Rice in the Calcutta Market?

There is no Distillation from Rice in Bengal, that I am aware of; where I had an Opportunity of seeing it was to the Eastward, in the Burmese Territory.

914. Where it is produced, can you state what the relative Cost of Production would be of the Rice Spirit and of the Sugar Spirit?

No, I cannot.

915. Do you purchase the Molasses for the Purpose of distilling, or do you raise the Sugar yourself?

Goor is not exactly Molasses; it is the entire Product of the Cane; the Sugar as well as Molasses.

916. The Distillation takes place from that?

Yes.

917. Is that Rum of the same Quality as is distilled from the Residue of the Sugar Cane after the Juice is extracted?

I am not aware whether there is any Difference in Quality; I should think very slight.

918. It

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918. It is made of more valuable Materials?

It is.

919. In your Contract with Government for the Supply of Rum, do they take the East and West Indian Rum upon the same Terms?

I believe they do. My Knowledge is derived from our having sold Rum to the Parties who had taken the Contract from Her Majesty's Government.

920. They make no Distinction?

Not the slightest.

921. Then, to the Extent of the Consumption of the Army and Navy, the Rum of India is under no Disadvantage as compared with the Rum of the West Indies?

None that I am aware of.

922. So that that would give you a Market at home upon the same Terms as the West Indian Rum to the Extent of the Government Contract?

Exactly.

923. Is it proved in any way before it is sold?

It is always sold at London Proof, and after it is tested we receive an additional Price in proportion to the Strength. We usually import it about 30 per Cent. above London Proof.

924. Is this Supply of the Government a new thing lately, or has it existed for some Time?

I believe this has always been the Case; I know of no Alteration having lately taken place.

925. The Government have for many Years past taken East and West Indian Rum indiscriminately?

They might have done so; but East Indian Rum was never imported till the last few Years. 1831 was, I think, the First Year of Importation, and then the Quantity was under 600 Gallons.

926. Is there any Exportation of East Indian Rum out of Bond from Great Britain to the Colonies?

Yes; it is largely exported.

927. To Canada?

To Canada, largely.

928. In the Canadian Market is it subject to any Disadvantage as compared with West Indian Rum?

I am not aware that it is.

929. Are you aware whether the Home Market for Rum is an increasing Market, or a Market which has been for a considerable Number of Years very fixed and stationary?

I am not prepared to answer that Question.

930. Is Sugar extensively manufactured in the Neighbourhood of Calcutta?

Not in the Neighbourhood of Calcutta.

931. Whence do you get the Goor that you use for making your Rum?

The best Goor is brought from the Province of Benares.

932. Do you bring it from thence?

Yes.

933. From the Country in which they make the Sugar?

Yes.

934. If Sugar were manufactured more extensively, do you think you should be able to procure Goor at such a Price as to enable you to manufacture it into Rum at a Profit?

I think we should. The Cultivation of the Sugar Cané is very general throughout the Upper Provinces, and the Natives boil the Juice into Goor in very small Quantities, where it would not answer their Purpose to refine it into Sugar. These small Quantities are collected from various Parts, and sent to one Mart for Sale.

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935. But if there were a great Demand for Sugar would not the Natives manufacture Sugar, and leave to you only the Molasses to make into Rum at a Profit?

Clearly so; we have found that the Case already, for Goor has of late much increased in Price.

936. Then your Position and the Position of a Gentleman residing at Goruckpore are very different; he would use the whole of the First Juice of the Cane for the Purpose of making Sugar in the first instance, and then convert the Molasses into Rum; but where there was no Demand for the making of Sugar, or an inferior Demand, the Goor would be used, which contains both the Sugar and Molasses?

Yes.

937. Would the Person who made the Rum from Molasses alone make it much cheaper than the Person who made it from Goor?

Yes, I think so.

938. But would it be inferior?

I am not aware whether it would be inferior or not.

939. Do you know whether the Machinery you use for the Manufacture of Rum is superior to that which is possessed up the Country in the Sugar District?

The Establishment is larger, but I am not aware of any other Advantage.

940. Is your Machinery equal to that used in the West Indies?

I am not able to answer that Question, as I have not had an Opportunity of becoming acquainted with the Machinery used in the West Indies.

941. Was your Machinery imported from England?

Yes.

942. What Machinery do you make in the Foundry?

We make all the Machinery needful for the Cotton Works and the other Establishments; we also manufacture a large Quantity of Screws for Indigo and various other Works.

943. Iron?

Yes.

944. Do you make the Machinery for the Steam Boats?

It has been made at our Works, but not to any Extent.

945. Are you capable of making Machinery of a large Size?

We could easily adapt the Foundry to work of any Size.

946. Whence do you get your Iron?

It is, I believe, British Iron, with little Exception.

947. There is Iron in India, is there not?

There is Iron in India, occasionally of a good Description.

948. Where does that come from?

It is found in various Parts of India; the best, I believe, is within the Madras Territory.

949. Is there any near Calcutta?

I am not aware of any being near Calcutta.

950. Does the Iron come out in Pig or Bar Iron?

In Bar Iron.

951. Have you any Ironstone at your Colliery?

I am not aware whether we have or not.

952. For what Purpose do you manufacture Paper?

It is chiefly manufactured for the Use of the Cotton Mills, to bundle the Yarns. It is also sold in Calcutta to some Extent.

953. To what Purposes is it applied in Calcutta?

For coarse Printing; such as Catalogues or Newspapers.

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954. Is it of a very stout Quality?

Some Qualities of it are remarkably so, approaching to the Strength of Parchment.

955. Do you make any for printing Patterns upon, like the Chinese Paper?  
None whatever.

956. Have you ever imported any into this Country?

We are not able to import it in any Quantity, in consequence of the very high Duty it bears.

957. What is the Duty?

The Duty is 9*d.* a Pound.

958. What is the Extent of Duty on Paper manufactured in England?

Paper of that Description would be 1½*d.* a Pound.

959. Do you think, if the Duty was lowered upon the Importation of your Paper, you should find an extensive Demand for it?

If it were lowered to an Equality, I should think so, certainly.

960. Do you require the lowering of it to that Extent to give you the Advantage of the English Market?

I am not able to say whether any thing less than that would have any Effect.

961. Of what Material is the Paper made?

From the Refuse of the Cotton Works.

962. Is there an increasing Demand for it in India itself?

I am hardly able to answer that Question. We cannot produce it to any great Extent, so that it is not a Matter of great Importance.

963. What gives the Paper the great Tenacity which it has?

I am not aware what is the Cause of it, but it certainly is a most remarkable Paper; I have shown it to Stationers in London who have noticed its extraordinary Strength.

964. There is nothing particular in the Mode of Manufacture?

Not that I am aware of.

965. Is it made from Cotton Rag which has been used?

I am not quite sure whether any Rags have been mixed with it, but I know all the Refuse of the Mills is applied to the Purpose of making Paper, as a Matter of Economy.

966. It is the Refuse from the Cotton Yarn?

Yes; but it may be that Rags are added in order to increase the Quantity.

967. Are you aware of any Difference in the Mode of making it from the Mode pursued here?

No, I do not know of any Difference.

968. Is Paper made here from the Refuse of Cotton Works in the same Way?

I do not think it is; the Refuse from the Cotton Works may be used for that Purpose, but not at the Establishment itself.

969. You make no finer Sort of Paper; no Writing Paper?

Nothing finer than that used for Newspapers.

970. Is there any other Establishment for making Paper in Bengal besides yours?

There has been One established since I left India, and there had been One before, at Serampore.

971. But none that comes in competition with European Paper used for the Purpose of Writing?

Not that I am aware of. The One recently established is of greater Magnitude than our own.

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972. You stated that you crushed Oils; have you done that to any Extent?  
We have done so to some Extent; but the Information I have upon that Subject is very imperfect, for I am not aware to what Amount that Branch of the Works has been carried on.

973. Are you aware whether there is any thing in the State of the Duties upon the Importation of those Oils into this Country which limits the Importation of those Oils, or prevents it?

I do not think there is. I have imported the Oil crushed from the Native Linseed, but the Reason it did not yield a Profit was owing to Leakage; we could not get any Description of Package to hold it.

974. What are the Vegetable Substances from which you obtained this Oil?  
Linseed.

975. No other Substance; no Palm Oil?

The Machinery is only adapted for crushing Seeds; Mustard Seed and Poppy Seed, and small Seeds of every Description.

976. Have you ever crushed the Seed of the Sun Flower?

No; I am not aware whether it exists in India.

977. Do you know where the Indian Cotton which is exported from this Country to Europe is principally used?

I believe it is chiefly exported to Holland or Belgium, or both Countries.

978. Is it used in the Cotton Manufactures in Belgium?

I have been told that it is used there.

979. Do you know why the Belgians should use that Cotton which is refused by the Manufacturers in this Country; is there any Difference in their Machinery?

I once asked that Question of a Person who was better acquainted with their Machinery than myself, and he told me that it was in consequence of their Machinery being better adapted for the Manufacture of Bengal Cotton than our own.

980. Are you aware of the particular Difference between their Machinery and ours which enables them to manufacture it?

I am not.

981. Do you apprehend that the Endeavours that have been made to improve the Cottons of India are likely to succeed to any Extent, so as to enable us to import them in any large Quantity into this Country for our own Use?

There are Efforts making, but with what Success I am unprepared to state. There are some excellent Cottons produced already in India; for we supply our Mills in Fort Gloucester entirely with Indian Cotton, which we manufacture into Yarn without any Admixture of Foreign Cotton; all we use is of the Native Growth.

982. Do you buy that Cotton as you find it in the Market, or do you take care that it is cleaned in a proper Manner before you purchase it?

We are obliged to select it from the first Markets up the Country before it comes to Calcutta.

983. Where do you buy it?

At the great Mart of Mirzapore.

984. How far is that from Calcutta?

Not far from the Town of Benares.

985. Do you make Advances to those who produce the Cotton?

No; I believe Advances are made by Native Merchants to the Parties who produce the Cotton, but we purchase it in the Market.

986. Have you ever commissioned your Agent to take particular Care to select such Cotton only as is well cleaned?

We have not given those Instructions, as being unnecessary, for unless they took especial Care on that Point we should not be able to work the Indian Cottons at all.

987. Do

987. Do the Indian Cottons come to the Bengal Market in different States ; some well cleaned, and others not well cleaned ? *Henry Gouger, Esq.*

Nearly all are ill-cleaned Cottons.

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988. To what Circumstance do you attribute such Neglect in the Preparation of an Article of such immense Importance and Value ?

It appears to arise chiefly in Neglect in picking the Cotton from the Pod.

989. To what Circumstance do you attribute that Neglect ? Is it not worth the while of Persons who grow the Cotton to clean it properly, and so raise its Value in the Market ?

It is worth their while, undoubtedly ; and if they were the Parties who used the Cotton it would be still more manifest to them.

990. Have Europeans, to any Extent, engaged in the Cultivation of Cotton for the Purpose of Export to this Country ?

To a very limited Extent indeed, as Cultivators.

991. Is the Cotton of India now as carefully cultivated as it was at the Time when there existed in India a large Demand for the Cotton Manufactures of the Country ?

I cannot answer that Question, as my personal Knowledge does not extend so far back as to the Period referred to, but I should rather think the reverse.

992. May not one Reason why the Cultivation of Cotton and its cleaning are so much neglected be this, that there is no Demand in the Country for Goods made of that Cotton ?

That, if the Case, would no Doubt be a Cause of Deterioration in Quality.

993. Were the fine Dacca Muslins of old Times made of the present Quality of Indian Cotton ?

No ; it was a peculiar Cotton, I believe grown in the Dacca Province alone, which may be perhaps raised now ; I am not aware that it is not.

994. That was the finest Description of Cotton ?

Yes ; it was a peculiar Cotton which is not common in India.

995. What Length of Time is required to transmit the Cotton from Mirzapore to your Factory ?

A very short Time ; the whole being by Water Carriage, the Voyage would be, during the Freshes, not more than a Fortnight.

996. What is the Freight ?

Very trifling indeed. I have forgotten what Rate it is, but it is very small.

997. What is the Freight up the River ?

They carry Salt and various Supplies. The Voyage is tedious going up the River ; but still the Rate of Freight is always very low in Native Boats, both up and down the River.

998. When the Boats that bring the Cotton from Mirzapore go up again, do they get a Freight for the Return Voyage ?

I am not sure whether the identical Boats do always return, or whether they do not.

999. Have Steam Boats been used for mercantile Purposes on the Ganges ?

Not for mercantile Purposes.

1000. Not as Tugs ?

There are a few Tugs now, belonging to the East India Company ; I believe Two.

1001. But none have been used by Merchants ?

None are owned by Merchants, nor are they in general used by Merchants as Tugs.

Henry Gouger, Esq. 1002. Merely as Passage Boats?

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As both; but as there are but few they are nothing to the vast Commerce of the Ganges.

1003. In your Manufacture of Machinery have you manufactured any improved Machinery for Sugar Works?

I do not think we have manufactured any Machinery for Sugar Works.

1004. Are you aware whether the Machinery used in the larger Establishments of Sugar Works in India is now improving?

I cannot say. Seven Years ago I saw much excellent Machinery arrive from England, but I cannot speak of the Result of its Application.

1005. Do you conceive that the Application of Machinery to Sugar Works, and the Introduction of the Improvements which are known in the other Colonies, are likely to extend the Sugar Trade in India, by diminishing the Cost of Production?

We have only Two Manufactories of Sugar in India where such Machinery is used; therefore it is difficult to form a correct Opinion on the Subject. There is one belonging to Mr. Blake, and there is another in the Interior.

1006. But do you consider that the Application of Skill and Capital and Machinery to Sugar in India is likely to extend the Manufacture?

Certainly.

1007. What is the Price of East Indian Sugar at present?

The best is now selling at 72s. the Cwt.

1008. At how low a Price could it be imported from India into this Country?

It is now paying a large Profit.

1009. Where would you fix the Rate of Price at which Profit would begin?

I have not sufficient practical Knowledge of the Question to say what the exact Cost of Production of Sugar in India is, but I know that the Price has risen very materially of late in India, consequently I should think the Cultivators are deriving a large Profit.

1010. Supposing the present Profit at the Price of 72s. for the best East Indian Sugar to be from Twenty to Twenty-five per Cent., at what Price would the Sugar imported from India give a Profit sufficient to induce them still to import it?

I can hardly give an Answer to that Question.

1011. Have you ever made Sugar?

Yes, we have made Sugar, but to a small Extent.

1012. You are not practically acquainted with the Subject?

No, I am not.

1013. Was the Sugar that you made Sugar from the Cane, or from Goor?

From Goor.

1014. What Profit do you suppose it to give at its present Price?

I am unable to answer that Question, but I am satisfied that the Profit must be handsome.

1015. Must not the Profit be very various?

When I was in India I recollect the very same Qualities of Sugar which are now selling in Calcutta at Nine and Ten Rupees per Maund selling at Six and Seven Rupees per Maund, and I always imagined the Producer had a Profit; if he had a Profit at Six or Seven Rupees, he must surely have a large one now at Eight and Ten Rupees.

1016. Did it come to England at Six Rupees?

No, not to any Extent, as now; the Duty prevented it.

1017. What is the Freight of it to England?

About 3l. 10s. to 5l. the Ton of Twenty Hundred Weight.

1018. Does



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1018. Does it come merely as the Ballast of the Ship?  
More than Ballast; it sometimes fills Half the Vessel.

1019. Could it be afforded to load a Ship entirely with Sugar?  
Not exactly; because a Ship will make a better Freight with a mixed Cargo, which is always procurable in Bengal.

1020. And therefore the Sugar is at a lower Freight than it would be if you were to grow so much Sugar in India for the Consumption of Europe as to make it necessary to send entire Cargoes of it?

The Freight then would no Doubt rise considerably upon Sugar.

1021. You consider the present Freight as low?

Not the Average of the Rates I have mentioned; that Average is rather high. In point of fact the Rate of Freight is 4*l.* 10*s.* from India.

1022. For dead Weight?

Yes; I have paid lately on dead Weight 4*l.* 10*s.*

1023. Has not Freight risen very recently?

By the last Letter we had Freight had receded. I am not mentioning at all a high Rate; Three Months ago it was considerably higher than what I have quoted; I should think fully 5*l.* would have been paid at that Time on Sugar.

1024. Does the Rate of Freight vary very much from Time to Time?

Yes, it does; I have known it as low as 2*l.* 10*s.* and as high as 6*l.* for dead Weight.

1025. At what Intervals?

Perhaps the whole within a few Months.

1026. Could your Machinery for making the Sugar be very much improved?

I do not understand exactly the Nature of the Machinery for the Manufacture of Sugar. I was not the Owner of any Sugar Works when I was in India. It is only since I have returned to this Country I have become connected with the Sugar Manufacture.

1027. You have not carried the Manufacture of Cotton further than the spinning of Cotton?

Yes, we have carried it further than the spinning; but finding the Power was much better employed in spinning than in any other Manner, we discontinued the Manufacture of Cotton Cloths, and devoted the Power to increasing the Quantity of Cotton Yarn.

1028. Of what Fineness is your Cotton Yarn?

From Indian Cottons we can spin now as high as Number 50.

1029. How does that stand as compared with the same Number in England?

The lower Numbers of our Yarns sell rather better than Manchester Yarns in the Indian Market; they prefer our coarse Numbers to the coarse Numbers of the Manchester Yarns.

1030. If you were to continue your Manufacture, and carry it to any great Extent, would not that beat out English Yarns from India?

No; it is impossible. This Manufactory, when it was established, cost the first Proprietor more than 200,000*l.*; and it was purchased by my Firm at a very low Price, otherwise we never could have made it pay a Profit.

1031. So that it would not have paid you if you had had to build those Works originally?

Certainly not; it would have been ruinous. I am quite satisfied there never will be another Cotton Mill established in India.

1032. So that the Experiment can never be said to pay, except to those who buy Works at a great Advantage?

Exactly so.

1033. Do you experience any Disadvantage, in any Part of your Business in India, from the Want of free Communication between the different States of India as regards Cotton or Sugar, or any other of your Operations?

I am not aware that we have any thing to complain of in that respect.

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1034. There is sufficient Freedom of Communication between the different Parts of India for every Purpose of your Trade?

Yes; India, so far as our Trade is concerned, is so well watered by large navigable Rivers that they afford ample Communication.

1035. Are there any Duties imposed in any Parts of India that injure you?

No. Formerly there were; but of late the Transit Duties have been removed.

1036. Upon the 230 Acres what do you grow?

We grow very little. It is thickly inhabited; there are about 5,000 People living on it.

1037. Do you pay any Taxes?

No; none whatever; it was a free Grant.

1038. Does it pay any Revenue to the Government?

None whatever.

1039. Is there any Obstacle now to Europeans acquiring Freehold Property in India?

I believe they cannot generally hold it exactly as Freehold, but on a Tenure which nearly approaches to it.

1040. Did you purchase the Coal Mine from the Company or from the Zemindar of the District?

It was first purchased by a Firm which failed in India, the Firm of Alexander and Co.; on their Failure we purchased it from the Assignees to the Firm. The original Title I do not know.

The Witness is directed to withdraw.

Ordered, That this Committee be adjourned to Thursday next,  
Four o'Clock.

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*Die Jovis, 12<sup>o</sup>. Martii 1840.*

The Lord ELLENBOROUGH in the Chair.

HENRY GOUGER Esquire is again called in, and examined as follows:

Evidence on the  
Petition of the  
East India Company  
for Relief.

*H. Gouger, Esq.*

12th March 1840.

1041. WHEN you were last before the Committee you were asked if you were aware whether the Home Market for Rum is an increasing Market, or a Market which has been for a considerable Number of Years very fixed and stationary. To that Question you gave this Answer: "I am not prepared to answer that Question." Have you reconsidered that Question, and are you now able to give the Committee any Information upon it?

Yes. It was not until I left the Committee Room I recollected that I had Information upon that Subject which I could communicate. It appears to me to be so far from the Fact that the Market for Rum is a glutted Market, that I consider Rum to be the only Article of Indian Produce imported into this Country the Supply of which is quite inadequate to the Demand.

1042. Are you speaking of Indian Rum only, or Rum generally?

The Observation is applicable to Rum generally.

1043. Have the Prices of Rum increased considerably of late Years?

The Prices have increased very considerably.

1044. Has the Importation fallen off?

The Importation, taking a considerable Average of Years, has fallen off; but it has been during the last Three Years rather on the Increase, so that with an increasing Import we have still advancing Prices.

1045. Has the Advance in Price been considerable within that Time?

From 1837 to 1839 inclusive the Advance in Price has been from about Thirty to Thirty-three per Cent.

1046. Has the Quantity imported for Home Consumption been on the Increase during the last Two or Three Years from what it was previously?

The Home Consumption, comparing the last with the previous Year, has fallen off, as I observe by a Return made to the House of Commons; but the Export must have increased.

1047. To what Countries has Rum been so exported?

The chief Part to the Colonies; I imagine largely to Canada; but I am not aware of the exact Places to which the Export has taken place.

1048. Do you speak of East India Rum in particular, or Rum in general?

I am speaking of Rum in general.

1049. Do you know for what Quantity of Rum the Queen's Government contracted on the breaking out of the War in Canada?

I am not sure; but it appears such has been the Eagerness latterly manifested to purchase Rum, that I have myself seen, within the last Day or Two, Contracts for the Delivery of Rum which cannot arrive in this Country for probably the next Two Months.

1050. Have you any thing further to state to the Committee upon this Subject?

I am not aware that there is any thing else.

1051. When you state that there is an Export of Rum to the Canadas, do you mean directly from the Places where it is produced, or through England?

Through England.

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1052. Is there a Difference in the Price of East and West India Rum?

There is a Difference in favour of West India Rum, largely in favour of Jamaica, and slightly in favour of the Leeward Island. The West India Rum has more Flavour than the Rum of the East Indies.

1053. Do you know the Difference between the Price of East India Rum and Jamaica?

Between the East India and Jamaica, (speaking, however, not quite within my own Knowledge,) I should think 5d. or 6d. a Gallon, but Leeward Island not more than 1d. or 1½d.

1054. Is as much Rum sent from the East Indies as can be produced there, or is produced there at present?

I should imagine not; certainly not.

1055. You consider the Importation as increasing?

It is an increasing Import, but the Quantity of Rum as yet sent from the East Indies is comparatively small; the Trade, in fact, is quite in its Infancy.

1056. Do you know at all what is the Quantity sent here annually?

Last Year the whole Import was about 180,000 Gallons; in 1834, which was, I think, the first Year of Import, it was only 500 or 600 Gallons.

1057. Do you know the Difference of Freight from the East and the West Indies?

The Difference of Freight would amount to about 1d. a Gallon on the Price of Rum. On the Subject of the Supply of Rum the Committee will perhaps allow me to add, that, since the Years 1830, 1831, and 1832, there has been a great falling off in the Home Consumption, which it appears to me cannot be well accounted for except by the great Advance in Price which has taken place since the Period in question. The high Price has restricted the Consumption. The Price has been beyond what many Consumers could afford to pay.

1058. Do you consider that there is now a great falling off in the Demand for Home Consumption?

It appears by a Return made to the House of Commons, published only a few Days ago, that there has been a falling off in the Home Consumption.

1059. What occasions the increased Demand?

A short Supply. If we could get more, at a lower Price, it would be, no Doubt, consumed. I may remark, that when the Duty was raised in 1830 only 6d. on 8s. 6d. a Gallon, even that small Difference seems to have had some Effect on the Home Consumption. The diminished Consumption has been attended with a regular Advance of Price: thus, in 1837 the average Cost of Leeward Island Rum, London Proof, was 2s. 4d. per Gallon, taken at quarterly Periods; in 1838, it was 2s. 9d.; and in 1839, 3s. 5d.; making a Difference between the extreme Prices of 1s. 1d. per Gallon.

\* 1060. How can the Stock in Bond at this Moment be the same as it was last Year, and yet there be so great a Demand for Rum that there is a Contract already made for Rum which cannot arrive for the next Two Months?

The Stock of Rum in Bond is not very large; the whole in Bond at this Moment in the Port of London is equal perhaps to about Four Months Consumption.

1061. Then it must be gone, or quasi gone, before the Rum for which a Contract is made will have arrived?

Not exactly so. There are many Parties who hold Property which they will not sell under a certain Price, speculating on a Rise. I have no Doubt there are some who hold Rums on this Expectation.

1062. The Rum in Bond is for Exportation, as well as for Home Consumption, is it not?

It is. The Quantity so in Bond in London amounts to rather more than 10,000 Puncheons.

1063. Do you know what is considered the average Quantity taken out for Home Consumption in Great Britain?

*H. Gouger, Esq.*

The last Year it was about 2,800,000 Gallons, there being about 105 Gallons in the Puncheon; that would be about 27,000 Puncheons.

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1064. The Consumption of Rum decreases rather than increases, does it not?

The last Year there was a Decrease in the Home Consumption of Rum but not in the Import; and I should think, from that Circumstance, that the Export must have been much larger, though I have no Return of it.

1065. The Quantity taken out for Home Consumption having been less of late Years, how do you account for the Disposition to contract for Rum not yet arrived; what Grounds must there be to expect a greater Demand abroad?

It must arise from the Probability of higher Prices here, or at least from the Holders of Rum in London expecting higher Prices,

1066. Do you consider that the increased Price of Rum in England is stimulating the Production of it in the East Indies?

I should think that it is. I think the Prices are perfectly remunerative, and therefore calculated to stimulate Production.

The Witness is directed to withdraw.

Ordered, That this Committee be adjourned to Monday next,  
Two o'Clock.



Die Lunæ, 16<sup>o</sup> Martii 1840.

The Lord ELLENBOROUGH in the Chair.

Evidence on the  
Petition of the  
East India Company  
for Relief.

B. Greene, Esq.

16th March 1840.

BENJAMIN GREENE Esquire is called in, and examined as follows :

1067. YOU are a large Proprietor in the West Indies ?  
I am.

1068. To what Extent ?

In Saint Kitt's I am the Owner of Three considerable Estates myself, and I rent Estates in that Island of upwards of 4,000*l.* a Year, and I have been also for these last Forty Years engaged as a practical Brewer.

1069. You are also a Landed Proprietor in Suffolk ?  
I occupy some Land in Suffolk, at Bury St. Edmund's.

1070. You are extensively acquainted with the Manufacture of Rum ?  
Yes.

1071. Is there any other Article used in the Distillation of Rum in the West Indies besides the Refuse arising from the Manufacture of Sugar ?

I am not aware that we grow any Article in the West Indies that could be beneficially distilled into Spirit but the Refuse arising from the Manufacture of Sugar.

1072. Could Rice be profitably used with the Refuse of Sugar in the Distillation of Spirit ?

I am of opinion, taking into consideration the present Price of Rice in Bengal, that it could be very profitably introduced into Distillation, either alone or with the Refuse arising from the Manufacture of Sugar, because I find that Rice contains a very large Proportion of Mucilage and Starch, and but a small Proportion of saccharine Matter; but when combined with Molasses I consider them the most perfect Materials that can be combined to produce the most perfect Spirit.

1073. Have you as a Brewer particularly directed your Attention to the Properties of different Kinds of Grain, as well as Rice, in Distillation ?

I have almost all my Life been engaged in ascertaining the various Properties of Grain, with reference to the best Extracts which could be obtained from them, and my Attention was more particularly directed to that Subject in the Year 1831. when the Question of the Admission of Molasses into the Breweries and Distilleries was under the Consideration of Parliament.

1074. Were you examined before the Committee of the House of Commons ?

I was examined at that Period before the Committee, and furnished the Committee with various Results as to the Experiments which I had tried. I have since brewed from Molasses alone, from Molasses and raw Grain, and from Molasses and Malt.

1075. You have stated that you consider that the Combination of Molasses and Rice is the best Material; but which of the Materials separately do you consider is the best for Distillation ?

I consider them combined as the best, but Rice the next best. I consider Rice to be the best and cheapest Grain with which I am acquainted, and a larger Quantity and better Quality of Spirit can be produced from Rice than can be obtained from an equal Weight of any other Corn, and if permitted by the Excise could be used very profitably with Malt in the brewing of Beer.



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1076. What is the Quality of the Spirit?  
The Quality of the Spirit when distilled, and subjected to the Science and Skill of English Rectifiers, is a very excellent Spirit indeed.

1077. Has your Attention been directed to the Question of the Equalization of the Duties on East Indian and West Indian Spirits?

Yes, it has. I have felt very deeply the Importance of that Question; and I certainly am free to admit that it is a very plausible Argument, that if the Duties upon East and West Indian Sugars are equalized that the Duty upon Spirits made from the Refuse arising from the Manufacture of Sugar should be equalized also; but I feel that the Question embraces such important Results with reference to the Landed Interests and the West Indian Interests, and the Distillers also, that it appears to me practically a very difficult Question to carry into execution.

1078. Are you aware that Distillation from Rice has been carried on in London for some Time past?

I am aware that it has been carried on in London for some Time past, and that a Person has taken out a Patent for it, and that he was distilling very profitably from Rice, until he was stopped by the Excise on the technical Ground that Rice was not Grain. The Results of his Experiment, as he informs me, are, that upwards of 150 Gallons of Proof Spirit could be obtained from a Ton of Rice.

1079. Rice unmixed with any thing else?

Yes; and that from the Cost of Rice in Bengal, which is estimated at about 3*l.* per Ton, he could manufacture Proof Spirit to be delivered in London at the Cost of 1*s.* 4*d.* per Gallon; and that, taking the Price of Rice in London at from 10*l.* to 13*l.* per Ton, (because the Rice which is used for Distillation does not require to be of the finest Quality; if it is discoloured it does just as well for the Purposes of Distillation,) he could extract 150 Gallons of Proof Spirit from a Ton of Rice, which could be manufactured in England at a Cost of 2*s.* 1*d.* per Gallon. The Cost, taking the present Price of Barley at 5*s.* per Bushel, of English Spirit at Proof, would be 2*s.* 8*d.* per Gallon; whilst the Spirit made from Rice, which costs but 2*s.* 1*d.* per Gallon, sells, in consequence of its Quality, for 9*d.* a Gallon more in the English Market.

1080. Is it the East Indian Rice, or the Carolina Rice?

The East Indian Rice.

1081. Is there any Difference in that respect between East Indian Rice and other Rice?

There is the same Difference between East Indian and Carolina Rice as there is in this Country between Barley grown on some particular Soils and Barley on other Soils. Generally speaking, the Rice that comes from the East Indies, the Bengal Rice, is the best; and Carolina Rice, being of Foreign Production, could not be used; but if Distillation were carried on in this Country as a Business, upon a large Scale, by scientific Distillers, Rice would be brought over here in a much more perfect State for the Purposes of Distillation than it is now. It has undergone the Preparation of taking the Husks off to render it better for Human Food; but if it came over in the Shape of what is called Paddy it could be used much more profitably by the Distillers.

1082. The Distiller from Rice, who makes his Spirit at the Cost of 2*s.* 1*d.*, has the Advantage of 7*d.* a Gallon plus 9*d.*, the higher Price which he obtains arising from its Quality; making 16*d.* by which he could undersell the Distiller of Grain?  
9*d.* better, and 7*d.* cheaper.

1083. Does your Calculation presume that there is any Duty upon the Rice?

I presume the Fact that it is 1*s.* per Hundred Weight.

1084. You calculate upon that Principle?  
I do.

1085. Did

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1085. Did you say that the Quality of Carolina and East Indian Rice, for the Purpose of Distillation, was much the same; or which would give the greatest and the best Produce?

I think it matters very little whether it is grown in Carolina or whether it is grown in the East Indies. I could not tell by looking at it, but by subjecting it to a Test, and making an Extract, I could ascertain the Quality best suited for the Purposes of Distillation. Samples might be taken to ascertain which would produce the greatest Quantity of saccharine and fermentable Matter, before it was purchased.

1086. Is there not a Difference between the Two generally?

There is a Difference between the Two, for Human Food; but until this Question was brought before Parliament I confess myself that I was not aware that ever Rice had been used for public Distillation in this Country. I only knew it from private Experiments of my own.

1087. Have you distilled it yourself?

I have subjected it to the first Process of Distillation, for my own Satisfaction, but not being a practical Distiller myself I did not arrive at the same extensive Results as the Gentleman who has taken out a Patent for distilling from Rice. I have in my Pocket a Sample of Rice Spirit. This is it (*producing the same*); purely Rice Spirit. This is (*producing another Sample*) the Spirit just as it comes from the East Indies, which I am of opinion contains a Portion of Rice, with a great Proportion of Molasses, and the Skimmings from the Coppers used in the Manufacture of Sugar. That Spirit came over from the East Indies under the Denomination of East India Rum.

1088. What induces you to think that there is a considerable Portion of Rice?

When I found that the Spirit was advertised for public Sale about Three Months ago, I took a Portion of it as a Sample; and when it gets into a State of Evaporation, nearly high enough for Distillation to take place, there is a very different Smell arising from that Spirit than there is from the Spirit distilled purely from the Refuse of Sugar. I was not able to detect the Properties of Rice, so as to show what Portion there was of Rice, and what of the Refuse of Sugar; but I am satisfied in my own Mind that there was a Portion of Rice.

1089. Does not the Experiment lead you only to this Conclusion, that there is something else than the Produce of the Sugar Cane?

It leads me further than that, because there is a Smell arising from pure Rice Spirit very similar to the Smell arising from that Spirit which I have now produced.

1090. Are you acquainted with the Maple Rum?

No, I am not.

1091. Or Date Rum?

No.

1092. You do not know the Smell?

It has never come under my Notice. The Fact is, that Spirit, when it is distilled up to any thing above Fifty per Cent. over Proof, is almost a tasteless Spirit with regard to Flavour, and you may colour it, and give it almost any Flavour you please; and I think, if judiciously done, it would be impossible to find out what it was distilled from.

1093. How did this Spirit, of which you have a Sample, and which you suspect to be a Mixture of Sugar and Rice, sell in the English Market?

It averaged, reduced to Proof, 3s. 6d. a Gallon.

1094. How is that in proportion to good Jamaica Rum?

With regard to the Leeward Island Rum, on the same Market Day, the Rum from Saint Kitt's, Demerara, and Antigua was selling at 3s. 8d. a Gallon, Proof; there was a Difference of only 2d. a Gallon between East India Rum and that coming from the Leeward Islands.

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1095. Two-pence in favour of the Leeward Island Rum? Yes; and at that very Period I should say the best Jamaica Rum was selling at about 4s. 4d. and 4s. 6d. a Gallon, Proof; making a Difference, as far as Jamaica Rum is concerned, of from 10d. to 1s. a Gallon in favour of Jamaica Rum.

1096. If that be so, how do you come to the Conclusion which you have stated, that the most perfect Spirit made is this very Mixture of Sugar and Rice, if when it is brought into the Market it sells at a Disadvantage?

I think that the Knowledge of Distillation and the Practice of Distillation has been very imperfectly carried on hitherto in the East Indies; it is a Subject to which very little Science and very little Chemical Knowledge has been applied in that Country. Great Expense has been gone into with regard to the Distillation of Rum in Jamaica, and the most experienced scientific Men have been consulted with regard to the best Mode and Principles of Distillation. I consider that this very Spirit which came from the East Indies, and sold at Proof at 3s. 6d. per Gallon, would, if put into the Hands of an experienced Rectifier in London, have made a very excellent Spirit indeed.

1097. So that as it actually has come from the East Indies it has not that great Perfection which you think it is capable of attaining?

It has not; and until, I think about the Year 1834, there was not more than 500 or 600 Gallons of East India Rum came into this Country. Since that Period it has been admitted into the Contracts for the Navy, under the Denomination of Spirits coming from "the British Possessions." Formerly, I think, the Contracts used to be for Spirits coming from "the British Plantations," but the Contracts are now offered by the Government for Spirits coming from the British Possessions; and in the last Contract I have no Doubt that East India Rum was bought by the Persons who took the Contract for the Supply of the Navy. I was surprised to find, upon looking into the Subject, that, in the Year 1834 I think, about 500 Gallons only of East India Rum came into this Country; in 1835 there were about 14,000 Gallons; in 1836 there were about 36,000 or 38,000 Gallons; in 1837 there were upwards of 68,000 Gallons. The East India Rum has really found a Market in Great Britain, though it has not been admitted for Consumption in England; it has found a Market in the British Navy, and purchased by British Merchants, and exported to Sydney and Canada, and that under the present Rate of Duty there appears no Want of a Market for East India Rum.

1098. Is Carolina Rice importable into the West Indies?

Yes.

1099. At a very low Duty?

I cannot exactly speak to the Duty now, but I think the Duty is not high.

1100. If the Mixture of Rice with Molasses made so perfect a Spirit, would not the West Indians have got into the Practice of importing the Carolina Rice, and mixing it with their Material, for the Purpose of improving the Spirit?

The Question of Labour in any thing that requires Manufacture in the West Indies would amount almost to a Prohibition, besides the Expenses of Freight and greater Cost of Carolina Rice.

1101. If you could obtain Molasses and Rice at the same Price, should you, with a view of producing an Article of the best Price, make Rum from Molasses or from Rice?

The  
they are permitted to use it by the Excise) which  
Amount of fermenting Matter at the cheapest  
very Time the cheapest Article from which  
Britain, allowed by the Excise, is, I believe, from Potatoes; and some Distillers are working upon Potatoes at this Moment, on account of Barley being at a very high Price.

For instance, at this  
greatest  
great  
Barley being at a

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1102. But do you think that the Two mixed, Molasses and Rice, would make a better Spirit than Molasses alone?

I think that Molasses and Rice would make a much better Spirit than Molasses alone; and I think the same would apply to the Process of brewing, if raw Grain or Rice were allowed by the Excise to be used with Molasses and Malt in the brewing of Beer.

1103. What was the Quality of the Spirit which you yourself distilled?

It was not in a perfect State, because I had no Means of properly distilling it was only done as a Guide to my own Judgment; my only Object in trying it was to see what Portion of Extract could be obtained from a Hundred Weight of Rice as compared with the Extract which could be obtained from a Hundred Weight of Barley, with reference to the Prices of the Two Articles, Rice in Bengal being above 3s., and that of the Barley in England 8s. 6d.

1104. You have spoken of the Quality of Mr. M'Carthy's Rice Spirit; you have stated it to sell for 9d. a Gallon higher than Corn Spirit?

He informed me that he obtained 9d. a Gallon higher for it than that distilled from Corn Spirit; and that it is in much Request at this Time to use for British Brandy, and is also used in the Imitation of Rum, in the Proportion of One Punchcon of pure Jamaica Rum and about Five or Six Punchcons of Rice Spirit, and in that Proportion it could scarcely be detected from the finest Jamaica Rum imported into this Country; in about that Proportion, One in Five, according to the peculiar Flavour of the Jamaica Rum that is mixed with it.

1105. Did he sell it unmixed as the pure Rice Spirit?

He sold it to the Rectifiers. Mr. M'Carthy is, I understand, purely a Distiller; he sells the Spirit to the Rectifiers. Indeed the Distillers in this Country are now so much aware of the Importance of Rice Spirit that this Individual is about entering into an Engagement, he having obtained his Patent, to receive One Penny per Gallon upon all Spirits which the Distillers make, from adopting the peculiar Mode he has discovered of obtaining the best Extract and manufacturing the purest Spirit from Rice.

1106. You have stated what was the comparative Cost of British Spirit and Rice Spirit distilled in England; can you make a Comparison between British Spirit and Rice Spirit distilled in India?

Assuming that the Quality of Rice fit for Distillation can be purchased in Bengal at from 3l. to 3l. 10s. per Ton, then my comparative Statement is accurate.

1107. Have you any Reason to know that it can be so purchased at that Price?

Yes; I am informed that the last Purchase which took place of fair marketable Rice fit for Distillation was bought from 2l. 18s. to 3l. 2s. per Ton in Bengal; and I think, assuming the Rice to cost 2l. 18s. or 3l. 2s. per Ton, Rice Spirit can be manufactured and delivered in London at the Cost of 1s. 4d. per Gallon.

1108. You have stated that at 3l. 2s. the Ton of Rice, Rum made of that Rice can be introduced into this Country at 1s. 4d. a Gallon; supposing Molasses to sell at 1s. 6d. the Maund of Eighty-two Pounds, at what Price could Rum made from Molasses be introduced into this Country?

If Eighty-two Pounds of Molasses in India costs but 1s. 6d., it could be manufactured into Rum and landed in England for 1s. per Gallon, and would now sell for 3s. 6d. to 3s. 8d. per Gallon. The Skimmings of the Copper are often confounded with the Molasses; but they are a perishable Article. Molasses, I believe, may be sent to this Country from the East Indies at the same Rate of Duty as from the West Indies. I therefore know of no Reason why they are not exported to England, if sold so cheap in India; but I am not aware to what Purpose we could apply in the West Indies our refuse Produce, unless it was distilled into Rum. If the English Market is supplied with Rum manufac-

HAVE YOU EVER SOLD MOLASSES IN JAMAICA?

1109. Have you ever sold Molasses in Jamaica?

The only Sale we have for Molasses in Jamaica, if it is not distilled into Rum, as, I believe, when the Americans sometimes exchange with us for Lumber.

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1110. Has



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1110. Has it a Price?

It has not a current Price; we can never sell it at a Money Price; we sometimes barter with the Americans.

1111. When you exchange it, what should you say was its Price?

I should say when we exchange it that its Price would be in Exchange about 9s. or 10s. a Hundred Weight.

1112. At what Price do the Molasses sell in England?

At this Time now in England the Molasses are worth 34s. a Hundred Weight; the Duty of 9s. deducted from it would leave 25s. a Hundred Weight.

1113. In what Proportion do you obtain Molasses from a certain Quantity of Sugar in the West Indies?

We generally get about One Puncheon of Molasses from a Hogshead of Sugar; a Puncheon of Molasses would be about 80 Gallons.

1114. How many Gallons are there in a Hogshead?

About 80 Gallons in a Puncheon of Molasses, and about Seventeen Hundred Weight in a Hogshead of Sugar.

1115. You have stated that the Cost of Rice Spirit distilled in Bengal would be 1s. 4d. delivered in England, and that the Cost of Corn Spirit is 2s. 8d.?

Assuming Barley to be 5s. per Bushel.

1116. So that the Distiller distilling Rice in Bengal could undersell the Corn Distiller in England by 7d. per Gallon?

Yes, and obtain 9d. more.

1117. What Freight do you allow upon that?

My Calculation was, that it would be 6d. per Gallon upon the liquid Gallon; but we should send it over at 30 or 40 per Cent. over Proof, which, when reduced to Proof, would make it but 4d. per Gallon.

1118. Would the Freight from India be upon the Gallon?

The Spirit which recently came over from India I understand was paid for at so much a Gallon.

1119. Is there much Leakage upon the Voyage?

There is not much Leakage in Spirits if it is put in good Casks; it hardly comes under the Denomination of Leakage; it is more Evaporation than Leakage.

1120. That would be of course more considerable upon the longer Voyage from the East Indies than from the West Indies?

It would; but it does not amount to much as a Question of Calculation, because the Duty is not charged upon it till it is delivered to the Buyer, and it may be many Months in the East Indies, and some Weeks coming here, and remain some Months in the Docks before the Duty is paid, which Duty forms the great Charge upon it, and the Loss therefore would not amount to much.

1121. So that the Waste is hardly worth calculating?

It is not.

1122. Then are the Committee to understand that you are of opinion that if the Spirit of the East Indies were let in at the same Duties with the West, the West Indians would not be able to stand the Competition?

The West Indians would not be able to stand the Competition; it would ruin them entirely; they could not carry on the Cultivation of Sugar if the Rum Market was taken from them; it is from the present Price of Rum that they are enabled to pay the additional Expenses of Labour. The English Farmer also would be deprived of the Distillers as their Customers for the ordinary Quality of Grain.

1123. That menaced Danger you calculate to arise from the Impossibility of ascertaining the Mixture of the Rice and the Sugar Spirit?

I do not only calculate it to arise from the Mixture of the Rice with the Sugar Spirit, but that the Spirit arising from Rice being manufactured cheaper,  
by

by the Distillers than it can be from Barley, they would not distil from Barley at all.

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1124. Do you think it probable, or have you any Reason to think it likely to take place, that the English Distiller will engage in distilling Rice in the East Indies to export to England?

An eminent Distiller told me that he had already ordered Stills of large Dimensions for the Purpose. If they were permitted to distil Rice in the East Indies, and send it to this Country at 9s. Duty, and prevented from distilling from Rice in this Country, he would carry on his Distillation of Spirits in the East Indies.

1125. What Reason had he to suppose that the Duty would be equalized; what Reason sufficiently strong to induce him actually to engage in the sending out of Machinery?

He thought it so probable that this Measure, which appeared so plausible in Principle, would be permitted, and that he was looking out to prepare for it, to be first in the Market.

1126. You have stated that that Gentleman has come to some Understanding with the English Distillers?

Mr. McCarthy informed me that one great Distiller said, "Well, if you will enter into this Arrangement with my House I will give you a Cheque for 1,000*l*." He said, "No, I will not take 1,000*l*., but I will take 1*d*. a Gallon for all that is distilled under the peculiar Mode for which I have taken out the Patent and have an exclusive Right, and I will not permit you to use my Mode of distilling at a less Price than 1*d*. per Gallon, which will produce to me from all the Distillers 4,000*l*. or 5,000*l*. per Annum."

1127. His Patent goes upon the Assumption that he will be permitted to distil from Rice in England, or that he will be able to distil from Rice in the East Indies, and introduce it at 9s. Duty?

• Yes; in either of which Cases he will avail himself of the Patent.

1128. He has taken it out with a view to one of those Contingencies?

The Patent could not of course be taken out in the East Indies, but he would carry with him the Knowledge he possesses, and apply that Knowledge in Distillation in the East Indian Market.

1129. Is his Patent exclusively adapted to Distillation from Rice?

It is exclusively so. He has, by a peculiar Mode of Distillation from Rice, been enabled to distil a much greater Quantity of Proof Spirit of a better Quality from a certain Weight of Rice or Grain than any other Individual has hitherto been able to extract.

1130. You say, "any other Grain;" is the Discovery applicable to the Distillation from British Grain?

I do not think, from what I know of the Patent, it would succeed so well for British Grain. The Patent, so far as I understand it;—but of course he is very reluctant to disclose any Portion of it,—is, instead of leaving, as in ordinary Distillation, a considerable Quantity of Refuse or Grains after we have obtained the Extract from Grain, that with Rice he exhausts the whole; the whole becomes a Mucilage, and the whole is converted into Spirits; and in a Ton of Rice he would scarcely have Fifty Pounds of what is called Refuse. He has found out a Mode of exhausting the whole of the Rice by converting it into Mucilage, and making use of the whole in Distillation.

1131. When you state the Price at which the Spirit could be produced in this Market, do you refer to the raw Spirit that would require a Second Process, namely, the Rectification?

I do.

1132. Does the Proprietor of this new Patent contemplate the Possibility of producing a marketable Spirit by One Process?

No; he sells the Spirit to the Rectifiers.

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1133. And in that respect it is precisely analogous to the Mode in which the British Spirit is produced by British Distillers?

Exactly. It then goes to the Rectifier; with this Distinction, that English Distillers do not exhaust the whole of their Grain, but leave a Portion which is technically called Grains, and which is sold to Cowkeepers and other Persons; but in his Distillation from a Ton of Rice there is scarcely any Refuse whatever.

1134. You have stated that the Rice Spirit has been sold to the Rectifiers; could the Spirit made from Molasses be sold for a similar Purpose to them?

It could not be made in England from Molasses by the Distillers without an Order in Council; they are not permitted to distil from Molasses.

1135. Then the Spirit distilled in India from Rice might be sold to the Rectifier for Rectification; whereas Spirit distilled from Molasses is prohibited to be sold for Rectification?

Spirit distilled from Molasses in this Country has been prohibited, but not Spirit distilled from Molasses, I believe, either in Jamaica, or the East Indies, upon Payment of Duty.

1136. You stated in the early Part of your Examination that Rice combined with Molasses would make the best possible Spirit; could not Rice be profitably imported into the West Indies for the Purpose of mixing with Molasses?

Yes; but the Question of Labour in the West Indies would prevent it being profitable; we could not compete with the Price of Labour in the East Indies, and our Labourers are not acquainted with this Mode of Distillation, and we could not obtain Rice but at a great Expense of Freight.

1137. Can you say what would be the Difference of Price when imported into the West Indies and when produced in India?

I could not speak without referring to it.

1138. But it would be considerable?

It would.

1139. Before the Emancipation you considered the Labour cheaper in the West Indies?

Yes; but my Attention was never directed to distilling from Rice, and though my Attention has been for Years directed to the Subject of the various Properties of different Sorts of Grain, I was not aware that Rice contained such valuable Properties as I now know it does, and till this Question of equalising the Duties came before Parliament I think very few Individuals were aware that so valuable and cheap a Spirit could be distilled from Rice.

1140. What Proportion of your Profit as a West Indian Planter is derived from the Sale of Rum?

I should say, taking the present State of the West Indies into consideration, the Profit we get from the high Price of Rum is almost the only Profit that a West Indian Estate, however well conducted, would give; and that we could not continue the Cultivation, at the present Expenses for Labour, but from the high Price of Rum.

1141. Is there less Difficulty now in getting the Negroes to apply themselves to the making of Rum than to the making of Sugar?

I do not think there is more Difficulty, but there would be increased Expense, in using Rice with the Refuse of the Manufacture of Sugar, because the Negroes have never been accustomed to that Mode of Distillation.

1142. You say the chief Profit is not obtained from Sugar, but from Rum; why is there more Profit from your Rum than from Sugar; is that because the Negroes are more willing to work upon Rum than upon Sugar?

No; but it arises from this: the Labour is now so expensive that unless we can make the Rum a profitable Part of the Production of a West Indian Estate that Estate could not be profitably managed at all. A Puncheon of Rum, which is equal to Two Hogsheads of Sugar, ought to fetch a net Price in the English Market of about 20%; unless we had that 20% for every Two Hogsheads of



of Sugar a West Indian Estate could not be conducted, at the high Price of Labour, with any Profit at all.

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1143. You have spoken of the comparative Prices of Production in the West Indies and in the East Indies, how would the Case be with respect to the Expense of Produce in the Mauritius?

I should think the Expense of Produce in the Mauritius would be now as large as it is in Jamaica and Demerara; they have a great Deficiency of Labourers, and a great Expense for Labour, in the Mauritius; but if Parliament should allow the Emigration of Labourers to the Mauritius, then the Mauritius would have a great Advantage over the British West Indies, and could manufacture Sugar and Rum at a much less Cost.

1144. The Importation of 20,000 Coolies into the Mauritius must have given the Mauritius an Advantage in the Price of Labour?

A very great Advantage indeed.

1145. Can you state, from your Acquaintance with the Cultivation in the West Indies, about the average Rate of Negro Labour?

In Jamaica the average Rate of Wages, I should think, is about 1s. 8d. to 2s. 6d. Sterling per Day, but with many other Advantages; and in the Leeward Islands, in Saint Kitt's, and Montserrat, it is about 1s. Sterling per Day, with the Advantages of Medical Attendance and free Cottages.

1146. With some Garden Ground?

In Saint Kitt's there are small Provision Grounds.

1147. Can you get continued Labour for that?

We cannot get continuous Labour.

The Witness is directed to withdraw.

BENJAMIN BUCK GREENE Esquire is called in, and examined as follows:

*B. B. Greene, Esq.*

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1148. HAVE you managed any Plantation of Sugar in the West Indies? Yes, I have.

1149. Have you made Rum upon that Plantation? I have.

1150. On how many Estates?

At One Time, I think, I had Eighteen Estates under my Direction, upon Twelve or Thirteen of which Rum was made.

1151. All in St. Kitt's? Yes.

1152. Of the whole Profit upon those Plantations on which Rum was made, what Proportion was derived from the Manufacture of Rum; take last Year, for instance?

I happened to take an Account of the Proceeds of an Estate consigned to us last Year, and out of, I think, 12,000l.,—the Proceeds upon the Sales that were paid to the Owner,—6,800 and odd Pounds was for Rum alone. This is an Estate in Jamaica.

1153. Was there any thing peculiar in the Character of the Estate? Not that I am aware of.

1154. Does the same Result take place upon the other Estates that you manage?

I think the Result would be nearly the same, or would rather show a larger Amount for Rum. I am not enabled to state the Amount, because the Accounts from these particular Estates have not yet been quite closed; but I this Morning calculated, as far as we had gone, and I found the Proceeds of the Rum amounted to nearly Two Thirds of the Balance in favour of the Estate.

1155. Is not that Proportion very different from what it used to be formerly? Very different.

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1156. What was the former Proportion?

In 1837, as far as my Recollection serves, the net Proceeds of that Estate were something like 17,000*l.*, and the Rum was only 4,000*l.*; in that case there was the Absence of the heavy Expenses for Labour which were felt in 1838.

1157. The other 13,000*l.* was for Sugar?

Yes.

1158. Will you take the whole Produce of One of the Plantations under your Management, and divide it into Sugar and Molasses and Rum?

I had better apply my Answer first to Jamaica, as my previous Answer had Reference to the Island. This I know of only by the Consignments; but I now forget the total Number of the Hogsheads and the total Number of the Puncheons, that were made in that Year (I have stated the Value of the Sales); but that is a Point that I can ascertain on Reference to our Books.

1159. Of the Estates that you have under your Management in Saint Kitt's, what was the usual Proportion between the Crop of Sugar and the Crop of Rum?

They are all very small Estates there; an Estate making 200 Hogsheads of Sugar would make (varying of course considerably) from 80 to 120 Puncheons of Molasses, and of Rum varying from 30 to 70 Puncheons.

1160. What is the Value of the Sugar in London;

The Sugar nets at the present Time about 25*l.* per Hogshead; it depends upon the Price; the Molasses, about from 8*l.* to 10*l.*; and the Rum we have from Saint Kitt's, being very little above Proof, will net from 13*l.* to 14*l.*, at the present Price.

1161. Upon that Estate you have supposed the Quantity of Molasses you have mentioned to be sold?

That Quantity of Molasses is sold independently of the Rum, and not manufactured into Rum.

1162. If you had not an Inducement to manufacture so much Rum upon that Estate how could you dispose of the surplus Molasses?

We should dispose of the surplus Molasses by Sale.

1163. In that Case the Price of Molasses would be very materially diminished?

If the Quantity was very materially increased it must have that Effect.

1164. Is the Market for Molasses one which can bear any great Increase of Supply without a considerable Decrease of Price?

I should say not.

1165. What was the Proportion in former Times, say Eight Years ago, which the net Profit upon the Rum and Molasses bore to the net Profit upon the Sugar?

I am not quite prepared to answer that Question.

1166. Was the Proportion very different from what it is now?

Very different.

1167. To what Circumstance do you attribute the Change?

To the increased Expenses of Labour consequent upon the Emancipation of the Slaves, and the Difference in the Prices of Rum and Sugar.

1168. Since the total Emancipation has that Expense greatly increased?

Very greatly increased.

1169. Upon the Average of Estates is the Proportion between the Sugar Crop and the Rum Crop that of, say, Fifty Puncheons of Rum to One Hundred Hogsheads of Sugar, or One Half?

In Jamaica that is the Proportion.

1170. Can you say what is the average Value of a Hogshead of Sugar in the last Year in the British Market, taking the average Price?

A Hogshead of Forty-inch Truss, I think, would average throughout the Year 25*l.* or nearly.

1171. What would be the average Price of a Puncheon of Rum?

The average Price last Year of a Puncheon of strong Rum would be 22/ or 23/.

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1172. Are the Proportions between the Sugar, the Molasses, and the Rum manufactured upon the Estates in the West Indies materially changed of late?

It has changed in the last Year, and it frequently changes; sometimes the Proportion of Molasses is much larger than it is at other Times.

1173. In consequence of the different Nature of the Crop?

In consequence of an Alteration in the Weather the Canes do not yield so much Molasses; they yield more Sugar and less Molasses. We have found that to be the Case during the last Year; and it has been a general Complaint in the Island of St. Kitt's that the Molasses Crop has been very short.

1174. Have you intentionally altered the Proportion between the different Parts of the Produce; do you produce more Rum now in proportion to the Quantity of Sugar than you did formerly?

No; I am not aware that we do. We have written out to alter the Proportions on One or Two Estates in Jamaica, and directed more Rum to be made, and less Sugar, in consequence of the Rum being of greater Value than the Sugar from which it is made.

1175. Supposing, in consequence of the Alteration of the Duty, or any other Circumstance, it became much less profitable to you to introduce Rum into this Country, what Use should you make of the greater Surplus of Molasses that remained at your Disposal?

We should sell it to the Americans, or ship it to England for Sale.

1176. What Effect do you think that would have upon the Market for Molasses, and upon your Profits?

I should say it would have the Effect of reducing the Price of Molasses.

1177. Would it so reduce the Price of Molasses, in your Opinion, as materially to affect the Profits upon a West Indian Plantation?

I should say that it would.

1178. To what Purposes are Molasses applied in America?

They are used by the poorer Part of the Population instead of Sugar.

1179. Is not the Rum manufactured jointly from the Skimmings of the Sugar in the Process of boiling and the Molasses?

Yes.

1180. The Skimmings constitute a very considerable Portion of the Sweets from which the Spirit is distilled.

They form a large Portion; in the Leeward Islands the principal Portion.

1181. Is the Quantity about Three Fourths?

Yes; the Quantity in Gallons of Skimmings is very much greater than the Quantity of Molasses.

1182. Could you make any Use of the Skimmings if you did not manufacture Rum?

The only Use we could make of the Skimmings would be to give them to the Stock, and they are not often required for that Purpose.

1183. Could you not manufacture Skimmings into an inferior Sugar?

They might be boiled into Molasses.

1184. You consider the present Price a high one?

Yes.

1185. Is not that a little owing to the falling off in the Cultivation of Sugar in the West Indies?

Yes; it is owing to the short Supply of Sugar, and the expected short Supply during the present Year.

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1186. Do you expect the Supply to be much shorter in the present Year than the last?

Much shorter under any Circumstances.

1187. Owing to the increased Price of Labour?  
To the Want of Labour during the last Year.

1188. If that should go on diminishing, will there not be so short a Supply of Rum in the Market here as to make it absolutely necessary to have recourse to some other Means of Supply?

At present the falling off in Rum is not in proportion to the falling off in Sugar; at least I believe it so happens at present; and I think, owing to the high Price which Rum bears, that many Planters have been anxious to make rather a larger Quantity of it; the Quantity has not fallen off in proportion to the Quantity of Sugar.

1189. But it must fall off with the Decline of Cultivation?  
Certainly it would.

1190. Do you look forward to a larger Crop in the Year following?  
The Crop that is being planted now, and which will be taken off in 1841, we expect to be a very fair Crop.

1191. In Saint Christopher's?

In all the West India Islands. I do not know that we shall have a much better Crop in Saint Kitt's. I was speaking then of Jamaica; the Opinion there is, that there will be a much better Crop in 1841, from the better working of the Labourers during the last Six or Eight Months.

1192. That is upon the Assumption that the Labourers will work better than they have done?

Yes; and that they have got in more Plants now than they had at the corresponding Period of last Year.

1193. Have you ever been in India?  
No.

1194. Have you ever made Inquiries as to the Mode of manufacturing Sugar in India?  
Yes.

1195. Do you apprehend it is of so rude a Sort as to produce great Waste in the Manufacture?

I should think it is. My own Opinion is, that a proper Manufactory, conducted in the same Way as in the West Indies, would produce Sugar under more favourable Circumstances; that is, more profitably than at present.

1196. Both Sugar and Rum?

Both Sugar and Rum. I am surprised that they have not attended more to Distillation.

1197. Have you ever seen Spirits made from Rice?  
I have seen a Sample said to be made from Rice.

1198. Have you ever seen any Spirit made of Molasses and Rice mixed?  
No.

1199. Do you apprehend that there is any thing in the Spirit made from Rice that would so adulterate the Spirit made from Molasses as to injure its Quality and Price?

I should rather think it would improve the Quality if any thing; at least it is so stated; it is said to be a better Spirit.

1200. You are not yourself practically acquainted with that?  
I am not.

1201. How much do you consider the present Price of Rum to be above what you would consider the average Price?

I should think something more than 1s. a Gallon. I am speaking of strong Rum.

1202. That

1202. That Price would have been still higher if the Navy had not taken Part of their Supply from the East Indian Rum, would it not?

I should think it would.

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1203. Have you any Notion of what the Difference in Expense to the Navy, in taking the East Indian Rum instead of the West Indian, as it used to do, would make in a Year?

No, I have not.

1204. Are you at all aware in what Proportions East and West Indian Rum have been exported from this Country?

No. I think as many as 68,000 Gallons of East Indian Rum were imported last Year.

1205. The Question refers to Exports for the Foreign Market?

I cannot state now the Proportions.

1206. Must not all the East Indian Rum, with the Exception of what is taken by the Navy, be exported?

It must; it cannot, at the present Rate of Duty, be consumed here.

1207. Do you know in what Proportion the Contract for the Navy has been taken from the East and West Indies?

I do not know.

1208. Have you increased the Amount of White Labour upon the Estate that has been under your Management?

I introduced White Labourers about Six Years ago, and we have from Time to Time been increasing their Number.

1209. Will you state whether the White Labour you have introduced is a material Facility in respect to the Sugar Plantation, or any other Mode of Cultivation?

I found, while I had the Superintendence myself, that the White Labour was of very great Use, and saved other Labour very materially.

1210. As being applicable to every Mode of Cultivation equally?

Yes.

1211. Was that upon a Sugar Estate?

Yes.

1212. Where did they come from?

From the County of Suffolk.

1213. Are they on the Plantation still?

Yes.

1214. Did you apply the Plough to the Cultivation of the Sugar Cane?

I did.

1215. For the first Time?

Not for the first Time; but I used Horses instead of Oxen for the first Time.

1216. Is it usual in the West Indies to use the Plough instead of the Hoe?

The Hoe is most used. I use the Plough to reduce manual Labour.

1217. Is there a material Saving in Expense by the Use of the Plough?

Very great, where the Plough can be used.

1218. Are there many Soils upon which it could not be used?

There are some where it could not be used.

1219. Do you think it probable that the Amount of manual Labour may be, in the Progress of Improvement, still further reduced than it is at present?

I think so.

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1220. Is

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1220. Is not the Use of the Plough very generally adopted now where it is practicable?

It is coming more into Practice now.

1221. There is a general Opinion that it is the most advantageous Mode of planting Canes?

I think that Opinion begins to prevail.

1222. It was not so under the System of Slavery, was it?

No; there was an Objection to it.

1223. What Effect has it with respect to Produce?

It produces at less Cost.

1224. But as to positive Produce; does it diminish the Amount of Produce?

Certainly not. Land that has been ploughed, and Land that has been simply hoed, would produce, in my Opinion, the same. If any thing, I should give the Preference to the Plough.

1225. So that it is a mere Consideration of Expense between the Two Modes of doing it?

Yes, that is all.

1226. You could not get the English Labourer to stand the Work with the Hoe?

No; it is a Tool that he is not at all accustomed to.

1227. He could not stand the Climate?

I should think he could not.

1228. Therefore the Use of the Plough must necessarily follow the Use of White Labour?

Yes.

1229. Would not the Black Labourers be capable of managing the Plough? Yes, they would.

1230. Do your White Labourers retain their Health very well?

In Saint Kitt's they have sustained their Health remarkably well; we have lost One Man only in that Island.

1231. How many Men have you taken there?

We have sent out altogether; I think, Eighteen or Twenty Families.

1232. Have those that went out remained there willingly?

Not above One or Two have returned.

• 1233. Did you ever get any Labourers from Malta or the Canary Islands? No.

1234. Have you seen any of them?

No.

• 1235. What is the Difference between the Expense of White Labour and Black?

To the White Labourer we give 45*l.* Sterling a Year; the others get from 9*d.* to 1*s.* a Day.

• 1236. Then have those who receive the 9*d.* a Day other Advantages which the White Labourers have not?

• Yes; the White Labourers have not Advantages to the same Extent.

• 1237. Which is the cheapest; Black or White Labour?

Black Labour, I should think, is the cheapest.

1238. Is it the best as well as cheapest?

I do not know that there is much Difference, considering the increased Cost of the White.

1239. Do

1239. Do you at all know what is the Difference in the Amount of Labour that is required when the Plough is used instead of the Hoe? *B. B. Greene, Esq.*

Yes; the Difference in Saint Kitt's is, that the Labour is reduced Three Fourths in the Ploughing Departments; for instance, in opening the Land. *16th March 1840.*

1240. Is the Plough used for the Purpose of clearing the Land between the Cane Plants, or must that be done with the Hoe?

That is now beginning to be done by the Plough; I have myself sent out an Implement with a view to attain that Object, but I am not sure that that will be successful; but I have sent out other Implements to open the Land, to do away with the Necessity of the Hoe at all in planting the Cane.

1241. Do the White and Black Labourers work in Harmony together?

Yes.

1242. Taking into consideration this Saving by the Use of the Plough, what Proportion does the Expense of cultivating a Plantation now bear to the Expense of cultivating it before the Alteration was made in the State of Slavery?

It makes a very considerable Difference, having to pay for the Labour. The Labour of an Estate, making about 200 Hogsheads, will now cost from 1,000*l.* to 1,500*l.* a Year Sterling. Formerly we had simply to furnish Clothing, Herrings, and Food; the latter we grew upon the Estates (in the Leeward Islands), the Expense of which was not felt. In Jamaica Provisions were not planted. I should say, that Clothing, Herrings, and other Things for the Use of the Negroes might cost on such an Estate from 400*l.* to 500*l.* a Year.

1243. Then the Food which you raised on the Estate, and before gave the Labourers, you now sell to them?

We are not able to cultivate Provisions profitably. I did cultivate them in the first instance, but the Labourers did not buy them freely; they gave so little that we were obliged to give it up; therefore that Source of Saving is dried up.

1244. Then do you consider that the total increased Expense is about 1,100*l.* a Year upon that Estate, after taking into consideration the Saving by the Use of the Plough?

On such an Estate our Expenses are increased, I should think, altogether, from 800*l.* to 1,000*l.*

1245. It is Three Times what it was?

That would be very nearly Three Times what it was.

1246. What was the Number of Slaves upon the Estate  
The Estate had, I think, 270 Slaves.

1247. What was the Compensation per Head for those Slaves?  
Sixteen Pounds Ten Shillings.

1248. You consider that the West Indies have seen their worst Day as to the Difficulty with respect to Labour?

I think they have.

1249. That it is now rather upon the Turn?  
I think it is.

1250. You are speaking particularly of Saint Kitt's?  
I think throughout the whole West Indies it is so.

1251. As to the Number of Hours Work done per Day by the White Labourers, how is that, compared with the Number of Hours Labour done now by the Black Population?

I think about the same; the White Labourers actually work at the Plough about Seven Hours or Seven Hours and a Half a Day, and they have to attend to their Horses in addition.

1252. And they are all willing to work together?

The Black and White Labourers only work together in Carting, and the Black Man is an Assistant to the White; he is not required to assist the White Man in ploughing.



*E. L. Greene, Esq.*

16th March 1840.

1253. How many Hours a Day did the Black Population use to work before the Commencement of the Apprenticeship?

They worked in the Fields about Nine or Ten Hours a Day.

1254. Do the Black and the White Man now work for the same Number of Hours?

The White Man works for a greater Number of Hours, if you take into consideration the Time he is occupied in feeding his Horses, and attending to them.

1255. You do not employ the White Men in the Cultivation of Sugar; in hoeing or cleaning the Canes?

No.

1256. You employ them as Head Men?

Yes; they have their own Departments, and when a White Man is carting he has a Black Man to assist him to load.

1257. Owing to the Substitution of this new Plan, what is the Reduction in the actual Population employed upon those Plantations to which you have been referring?

The Plough is used by the White People. They were introduced nearly at the same Time the Emancipation took place; not altogether as a Substitute for other Labour, but to give additional Labour, as we could not get a sufficient Number of Labourers to do the Work without some such Assistance.

1258. What is the Amount of Population now employed, as compared with that which was employed formerly?

We should employ more if we could get them; but the Numbers vary. On the Estate I have referred to I should think we have altogether, small and great, about 100 People employed out of the 274 who were Slaves; at least we have that Number on our List; but they turn out to work so irregularly that it is impossible to get at the exact Number. You may have Fifty To-day, and To-morrow you will not have above Ten.

1259. You cannot get continuous Labour?

No. They occasionally work on Saturdays for increased Pay; they are in the habit of leaving their own Estates on that Day to go to others as Strangers, and get an increased Rate of Wages.

1260. How do those who have ceased to labour maintain themselves?

They have Provision Grounds, and have the Privilege of keeping Stock upon the Estate, which Privilege has never, in Saint Kitt's, been altogether refused them.

1261. Do they pay any Rent for those Grounds since the Emancipation?

None, in Saint Kitt's.

The Witness is directed to withdraw.

Ordered, That this Committee be adjourned to Thursday next,  
Half past Four o'Clock.

*Die Jovis, 19<sup>o</sup> Martii 1840.*

The Lord ELLENBOROUGH in the Chair.

Evidence on the  
Petition of the  
East India Company  
for Relief.

WILLIAM KNIGHT DEHANY Esquire is called in, and examined as follows :

*W. K. Dehany, Esq.*

19th March 1840.

1262. YOU are Solicitor for the Excise ?  
I am.

1263. Is there any Instrument by which Spirit distilled from Rice can be distinguished from Spirit distilled from Molasses ?

I am not aware of any Instrument which will distinguish one Spirit from another ; the only Instrument that I know of is an Instrument (the Hydrometer) for ascertaining the Strength of Spirits, but it will not give the distinctive Character of any Spirit, or indicate the Materials from which it is distilled.

1264. Can the Officers of Excise or Customs by Taste or Smell distinguish one Spirit from the other, particularly if they were imported at a high Strength, such as from Thirty to Forty per Cent. over Proof, as is the Practice with respect to the West India Rum, and if it were mixed with Rice Spirit, or with the Mixture which is usually employed for giving Colour and Flavour to the Rum ?

If Two Spirits, one made from Rice, or from Grain, or from Grape, and the other made from Sugar or any other Material, were imported or produced with their distinctive Character attached to them as they were distilled, there would be no Difficulty in distinguishing them ; but, when you speak of the higher Strengths, if they were rectified so as to become Spirits of Wine or plain Spirits, and imported in that Character, they could not be distinguished ; because as Spirits of Wine or plain Spirits they would be deprived of their distinctive Flavour, and it could not be told from what Materials they were distilled. With respect to Imitation, I do not see why Rice Spirits should not be flavoured to imitate Rum or other particular Spirits, as well as Spirits from other Grain ; Barley, for instance, from which I believe the British Rum and the British Brandy, which are very good Imitations, are made.

1265. Is not the Spirit distilled from Molasses, the Rum, for instance, at from Forty to Fifty per Cent. over Proof, tasteless and colourless ?

I have never seen any of so high a Strength as that ; but in that State I should not call it Rum. If it were rectified or distilled at a very high Strength, above Forty-three per Cent. over Proof, and so as to get rid of the distinctive Character, it would be Spirits of Wine, and in that State the essential Oil which gives the Flavour being discharged from it, which is more difficult with Sugar Spirit than with any other, it would be tasteless, and it could not be distinguished from what Material it had been made.

1266. Would it be worth the while of the Importer of Rum to bring it in that Condition, so many per Cent. above Proof, as to destroy its Taste altogether ?

That would depend very much upon the Price of the Market, and the original Quality of the Spirit ; whether from its known Character as Rum it would fetch a very high Price ; or whether, not making a fine Description of Rum, a Party could get a higher Price for it by converting it into Spirits of Wine.

*W. K. Dehany, Esq.*  
19th March 1840.

1267. Is not the Strength at which Rum from the West-Indies is usually imported the Strength of from Thirty to Forty over Proof, which they call in the Trade Thirds and Fourths?

That is more a Question for the Customs, as a Matter of Revenue. I believe the best Rums are imported at from about Thirty to Thirty-eight per Cent. over Proof.

1268. Is Distillation from Rice prohibited in Great Britain and Ireland?

It is. There have been lately several Applications to be allowed to distil from Rice.

1269. Is it prohibited by a specific Enactment or by Interpretation?

By Interpretation. There were lately Applications made by some Parties to be allowed to distil from Rice, and it became a Question of Interpretation whether Rice came under the Description of Grain.

1270. Was the Application to distil at home from Rice?

Yes.

1271. What is the Duty on Corn Spirit distilled in England, Scotland, and Ireland?

In England 7s. 6d. a Gallon, in Scotland 3s. 4d., and in Ireland 2s. 4d.

1272. What is the Duty upon Rum imported into England or Scotland or Ireland; does it vary, or is it the same?

It is the same in each Part of the United Kingdom. The Duty on Spirit the Produce of the British Possessions in America is 9s., on East Indian Spirit it is 15s., and on all Foreign Spirits 1l. 2s. 6d.

1273. How does the Rum that pays a Duty of 9s. stand with respect to Strength in relation to the home distilled Spirit?

All Spirits are charged at the Proof Gallon. If they are imported at Thirty per Cent. over Proof, or if the home Distiller brings off the Spirits from the Still over Proof, it is always calculated to Proof for charging the Duty.

1274. Then the Duty is always upon the same Degree of Strength?

Yes.

1275. That being the Case, do you suppose that there is any fraudulent Conversion of British or other Grain Spirit into Rum by flavouring it in any way, or by any other Circumstance?

The Difference of Strength would be of no Importance; it is the different Rate of Duty. I am not aware of any fraudulent Importation; but I believe it is not uncommon, though forbidden, to mix British Spirit with Rum and Foreign Spirits. There is also an Imitation of Rum and an Imitation of Brandy, which is made, not fraudulently, by the Rectifier, as British Spirit, and such as it is very difficult, nearly impossible, I should say, to distinguish from the inferior Rum or French Brandy, or from the Canada Brandy more particularly, which is a Grain Spirit.

1276. Then the Dealer has the Means of making, out of an Article paying only 7s. 6d. Duty, an Article which would pay 9s. Duty, in such a Manner that it is very difficult for any Consumer to detect it?

Certainly the British Spirit that is made into the Imitation of Rum here is made from a Spirit paying 7s. 6d. Duty, whereas the Rum imported from the British Colonies pays 9s.

1277. It is not easy to detect it?

Certainly not. I have fancied myself, when taking a Sample, knowing previously what it was, that I could detect the Grain Flavour; but in my Opinion it would be quite impossible to distinguish it so satisfactorily as that the Revenue Officer could object to pass it.

1278. Do you suppose that there can be much Danger of the People of India converting their Spirit distilled from Grain into a Liquor apparently of the Description of Rum?

That must entirely depend, in my Idea, upon the Terms upon which their Spirit was to be admitted here. Suppose, for instance, if the Duty of 15s. now payable on Spirit from India was reduced to 9s. on Rum, or Spirits made from Molasses or the Refuse of Sugar only, but retained on all other Spirits, so that

Spirits

*W. K. Delany, Esq.*

19th March 1840.

Spirits could only be brought in as Rum at the lower Duty, it might be, and perhaps would be, worth while to increase the apparent Quantity of Rum by adding a plain Spirit from Rice, if extensively distilled from, or to flavour the plain Rice Spirit as Rum, so as to import it at the lower Duty in the Shape of Rum. Suppose, on the other hand, that, as with the West India and American Colonies, all Spirits of whatever Description, no matter from what Material, distilled in India, were to be admitted at the lower Duty of 9s., if they can produce a Spirit from Rice, Grain, or otherwise, and import it at a cheaper Rate than the British Distiller can bring his Spirits into the Market here, they would find it more advantageous to bring it in as a plain Spirit to supply the rectifying Houses, and supplant the English Distiller. It must depend upon the Arrangement made, whether it suited their Purpose.

1279. But then the Importer would be subject to the higher Duty of 1s. 6d. as compared with the Corn Spirit?

I am taking that Difference into consideration, but with it I am supposing that from Cheapness of Material and the lower Cost of Labour the East India Spirit could still be imported so as to sell at a lower Price than the Distiller here could manufacture it.

1280. Is it more easy to distinguish the Material from which Spirit is distilled at a low Strength,—at Proof, for, instance,—than at a very high Strength?

• Certainly, if the Strength is so high as that the Flavour has been removed.

1281. You have said that when it is of the Strength of Alcohol it is difficult or impossible to distinguish it?

When Spirits of Wine, the distinctive Flavour of whatever Material distilled is lost.

1282. Could you recover that distinctive Flavour, and acquire the Means of distinguishing it, by reducing it to Proof?

The Flavour having been removed, other Materials would be necessary to give a Flavour. The ordinary Means of reducing Spirits to Proof is by adding Water.

1283. When once it is distilled to a high Strength, so as to make it not distinguishable, you cannot make it distinguishable by lowering it again?

Not at all; there must be a new Flavour communicated. That is the Way in which Compounds and Essences are made.

1284. If Spirit is raised Thirty or Forty per Cent. over Proof, the Flavour it receives afterwards is fictitious?

If the original Flavour is destroyed. It is more difficult to destroy the Flavour of Spirit from Sugar than any other.

1285. Is West India Rum consumed in Ireland?

That I can hardly tell. But very little, I believe.

1286. Is that fictitious Flavour which is acquired by Adulteration, after it is reduced to Proof from having been raised to Thirty or Forty per Cent. above Proof, equal to the original Flavour that it had?

I should apprehend a Party would hardly destroy an original Flavour to communicate it again. These are Questions which a Distiller or Rectifier, or Dealer, would answer much better than I can do.

1287. Then, under ordinary Circumstances, it would not answer the Purpose of Producers to raise the Spirit to Thirty or Forty per Cent. above Proof, and then reduce it, and give it an adulterated Flavour?

It is the Rectifier's Process to flavour plain Spirits. What is the Course for producing the British Brandy or Rum I do not know. That is a Question which a Rectifier could answer better than I can do.

1288. Do you know whether the Spirits that come from the West Indies are really Sugar Spirits or not?

I have no Means of knowing it more than ordinary Reputation. I never heard of any other Material for Rum.

*W. K. Dehany, Esq.*

19th March 1840.

1289. It may be distilled from Sugar or any other Material?

Certainly it may; there is no Restriction upon that. For instance, Spirits brought from Canada are not distilled from Sugar, but from Grain; they are imported as Spirits of the British Colonies, and come in at a lower Duty.

1290. Do you happen to know, as a Matter of Fact, whether there is any other Material used in the West Indies from which they distil their Spirits besides Sugar?

No, I am not aware of any. In Canada I am aware they distil from Grain.

1291. Supposing they do distil in the West Indies from any other Material than Sugar, the Committee understand you to say there is no Means of detecting it when it arrives here at Forty per Cent. above Proof?

I do not say that as a matter of course, because Rum may come in at Forty per Cent. still keeping a distinctive Character, and you may have another Spirit as strong as that with some particular Character to it. When I speak of not knowing from what Materials Spirit is made, I mean plain Spirits, or that from which Re-distillation or Rectification has discharged the distinctive Flavour. I do not say the Flavour is necessarily lost at Forty per Cent., although it may be, and will be, if carried very much higher.

1292. Should it be the Interest of the Importer to have that distinctive Character lost he is enabled to do so?

I am not aware of any thing that would prevent it. That is more a Question of the Custom Laws; but I do not think, as far as my Recollection of them goes, that there is any thing which would prevent him doing it, as all Spirits from the Colonies, with the Exception of sweetened Spirits, are charged at the same Duty.

1293. Do you happen to know, from any Information which you have received, the Fact, whether there is any Spirit distilled from any thing but Sugar and Molasses in the West Indies?

I am not aware that there is, nor can I suppose that there is any other Material that would answer so well, because the greater Quantity of Saccharine there is in the Material it would produce the greater Quantity of Spirits.

The Witness is directed to withdraw.

Ordered, That this Committee be adjourned to Friday the 27th instant,  
Two o'Clock.

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.. *Die Veneris, 27<sup>o</sup>. Martii 1840.*

The Lord ELLENBOROUGH in the Chair.

GEORGE G. DE H. LARPENT Esquire is called in, and further examined follows :

Evidence on the  
Petition of the  
East India Com-  
pany for Relief.

*G. G. de H. Larpent,*  
*Esq.*

27th March 1840.

1294. DO you wish in any Manner to correct the Evidence you gave with respect to Corahs ?

If you will allow me to do so. I am not quite certain of the Expression I used. I rather think I gave the Idea that the Corahs were printed abroad ; whereas they are printed here. I wish to state that the course of the Trade with regard to Corahs is as follows : Of the gross Quantity cleared in 1839, 390,000 Pieces, 38,000 Pieces only paid the Twenty per Cent. Duty, and went into Consumption ; and of the Remainder, 352,000 Pieces, 349,600 Pieces were taken out of Bond under Security ; they were printed here, and returned into Bond, and exported, and upon Exportation the Security was cancelled ; 2,400 Pieces only were exported Grey, as they are technically called, direct from the Warehouses. That is the Course of the Trade ; and the Argument I founded on it was, that this Export proves that there is a very great Demand for these Articles abroad. In Germany, Holland, and Belgium the Duty is low ; and as the British Public is as rich, and perhaps richer, than the Foreign Public, and Silk Handkerchiefs are an Article liked here, there would be a considerable Demand for the Home Trade if the Duty did not prevent their Consumption. If we once could get Admission into the Home Trade the Printer in England would be benefited, as he would print for the Home as well as now for the Foreign Market only ; and whatever Duty (if any be retained) would be an Advantage to the Revenue. The Silk Handkerchiefs, printed or unprinted, might partially affect the Consumption of British Silk Handkerchiefs ; but that is the very Evil we complain of, the Injustice to India, in giving British Manufactures a Protection to the Exclusion of the Indian Manufactures.

1295. Will you look at that Paper, and inform the Committee whether you believe the Prices of Sugar in Foreign Markets, as stated in that Paper, to be correct ?

I believe the Prices of Sugars stated in the Paper which I now hold in my Hand to be those current in the Month of March 1840.

1296. And the Duties stated to be levied at the several Places mentioned ?

Yes.

The following Paper is delivered in, and read :

MARCH 1840.—PRICES OF SUGAR.					
<i>Hambro's.</i>	s.	d.	<i>Holland.</i>	s.	d.
White Sugar in Bond	25	0	White Sugar in Bond	25	0
No Duty.			Import Duty 10d.	18	4
			Consumption do. 17s. 6d.	43	4
<i>Austria.</i>					
White Sugar in Bond	25	0	<i>Prussia.</i>		
Charges 1s. }	29	0	White Sugar in Bond	25	0
Duty 28s. }			Charges 1s. }	31	0
	54	0	Duty 30s. }	56	0
<i>Belgium.</i>			<i>England.</i>		
White Sugar in Bond	25	0	White Sugar in Bond	47	0
Duty	16	8	Duty	24	0
	41	8		71	0

G. G. de H. Larpent,  
Esq.

27th March 1840.

1297. You stated in your former Evidence, Question 232., that the Prohibition to the Importation of Sugar, which has been made a Condition of being entitled to import Sugar at a low Duty in England, applies to Sea Imports, and not to Sugar imported by Land; and in Question 244., that the Act has been considered as having reference only to the Sugars of the Indian Archipelago and China; by whom was the Act so considered?

I should say by those Parties who felt interested in the Question as connected with India. The Impression on my Mind was that the Sugars intended to be prohibited were Sea-borne Sugars.

1298. You have stated also, that the Act does not prevent the Importation by Land of any tributary States; and also that such Sugars, namely, from the States bordering on Bengal, for instance Oude, are not practically prohibited; can you inform the Committee whether any Measures have been taken to prevent the Importation of Sugar by Land from the Interior into Bengal?

No Measures have been taken; on the contrary, all the Transit Duties have been got rid of; but I should say that the Sugars that are brought to this Country for Consumption here at the low Duty are required to have Certificates of Origin, which being signed by Officers of the East India Company, which of course do not exist in Oude, these Oude Sugars cannot practically be brought into Consumption at the low Duty.

1299. Then we are to understand that there is a free Permission to import Sugars from the subsidiary States of Oude into Bengal?

There is no Obstacle by any existing Custom-house Regulation between the Territory of Oude and Bengal, to my Knowledge.

1300. Can you inform the Committee whether any considerable Quantity is imported or not?

I do not know the Fact, whether it is or not. Sugar, of course, is the general Growth of the Country; but there is no Reason to suppose that it is imported in any Quantity, excepting merely on the Borders or Frontiers.

1301. There is no Obstacle opposed?

No.

1302. You stated that there is a Certificate of Origin required for such Sugar as is exported?

Yes.

1303. That Certificate of Origin would not prevent the Exportation of any Quantity of Sugar the Growth of Bengal, or its Place being supplied by the Importation of Sugar not grown in the British Possessions from the Interior?

It of course would not prevent it, because the Certificate refers only to that particular Sugar which is admitted at the low Duty being the Growth of British Possessions.

1304. You also stated, in another Part of your Evidence, that it is not the Wish of the East India Company and Persons connected with it to be placed on a better Footing than the West Indies?

No; it was the fair Understanding at the Time, that as the West Indies were prohibited from having Foreign Sugar introduced, so were the East India Company's Territories to have the same Prohibition. It was the Principle of the Act.

1305. The Question was asked at the Time, whether you were not aware that the Introduction of Sugar is altogether prohibited in the West Indies, and consequently their Exportation is limited only to the Surplus of their Growth above their own Consumption?

Of course. I know that to be the Fact.

1306. Then if the Export from India is supplied by Sugar imported from the Interior, they will not be placed on the same Footing as the West India Colonies?

I beg Pardon, because I consider the whole of India as one Country; and it is on that Footing I proceeded.

1307. The Question was, if Sugar, not the Growth of British Possessions,



is imported from the Interior, then they are not put in the same Situation as the West Indies?

I think the Word "imported" implies introduced as a commercial Article, and I am not prepared to admit the Fact that Oude Sugar is actually an Article of commercial Interchange; indeed I do not believe, though I cannot speak of my own Knowledge, it to be such an Article. Sugar, being the Growth of the whole Territory of India, of course may be introduced, or not, from Oude, under the present Arrangements.

G. G. de H. Lairpent,  
Esq.

27th March 1840.

1308. If it was intended to confine the Export of the surplus Produce of the British Dominions, in India above their Consumption, that would not be accomplished by permitting the Introduction of Sugar not the Growth of British Possessions, from the Interior?

Undoubtedly the Facts as stated would lead to that Conclusion; but the real Question is, whether there is any Sugar for commercial Purposes so introduced, or even for Consumption to any extent. I really do not know the Fact; and I can only state, that Sugar being an Article of common Growth throughout the whole of the Country, the Permission exists, now all the Transit Duties are removed.

1309. What is required is now that a Power should be granted to introduce it, and that the Law should be altered?

No. What I have asked for is simply this; that the Decision should be left to the Powers and Authorities in India, without reference to the Privy Council, to determine whether they will or not embrace the Conditions upon which the Equalization of Duty was offered, namely, to prohibit the Importation of Foreign Sugars.

1310. That applies solely to those Parts of India into which the Importation of Sugar is not already prohibited by Act of Parliament?

Yes.

1311. The Act of Parliament which prohibits the Importation of Sugar into Bengal and its Dependencies prohibits it absolutely in express Terms, making no Distinction between Sea-borne Sugar and Sugar imported from the Interior?

None.

1312. But the Understanding of the Merchants, when that Boon was granted to India, was, that it was to apply only to Sea-borne Sugar?

Certainly.

1313. The Words of the Act of Parliament not bearing out that strict Interpretation?

Yes.

1314. If the Indian Government have not carried into effect the Act of Parliament by forming Establishments of Customs upon the Frontier of Oude or other Countries, that makes no Difference in the Law, but is solely an Act of Negligence on their Part?

Certainly.

1315. And the Permission which the East India Company require to introduce from the Interior would not be consistent with the Limitation on the West Indies for exporting the Surplus of their own Consumption?

There is an Advantage which the West Indies possess, though a small one, in the Case of refined Sugars. At this Moment a large Quantity of refined Sugars, about 10,000 Tons, Brazils, &c., are refined in this Country; and are exported, a similar Quantity being returned again into Bond; and this refined Sugar so exported is, though the Produce of a Foreign Country, admitted without Duty into the West Indies, and may therefore be drank in the Tea of the West Indies, or otherwise consumed.

1316. Do you consider that an Advantage to the West India Grower of Sugar?

If he had the Power of refining himself it would be better.

G. G. de H. Larpent,  
Esq.

27th March 1840.

1317. Since what Period is it that you suppose that the Brazilian Sugar has been introduced into the West India Islands?

The refining Foreign Sugars in Bond is a growing Trade. The official Documents will show the Details.

1318. Have you any Knowledge when it began?

I cannot speak accurately.

1319. Since or not since the Abolition of Slavery?

It has been recently, but I have not the Documents with me to show the Particulars.

1320. You state that the Act of Parliament merely gives this Privilege of Importation of Sugars upon equal Terms with the West Indies to such Parts as are prohibited from the Importation of Foreign Sugars; that you consider that Prohibition to extend as well to Foreign Sugars Sea-borne as to Sugars from subsidiary Places, by the Words of the Act; in point of fact, if Sugars from subsidiary States do come into Bengal from a State not British, is not that then a direct Violation of the Act of Parliament.

There are Two Acts of Parliament; the Act of Parliament 6 & 7 W. 4. c. 26., admitting Sugars from Bengal at the low Duty, actually prohibits the Importation of Foreign Sugars into that Presidency; and upon that Act Sugars from Bengal, in the existing State of Things, as stated, (Transit Duties being abolished, and the Possibility existing of Sugar coming in from Oude,) are admitted at the low Duty. But there is another Act, 1 Vict. c. 27., which states that such Presidencies in India as wish to place themselves on a footing of Advantage as to the Equalization of Duty, should previously to so doing prohibit the Introduction of Foreign Sugars into their Possessions, and that such Prohibition having been proved, and Cognizance of it having been taken by the Privy Council, that then Sugars from such Possessions should be admitted to the Benefit of the Equalization. It is on that very Point, and to remedy its possible Evils, that we are now offering our Suggestions; namely, that as technical Difficulties may arise (the very Difficulties that have been this Day stated) when the Case comes before the Privy Council, Madras Sugars may not be placed in the same Situation as Bengal Sugars are now.

1321. You wish the Condition of preventing the Importation from the Interior should be relaxed?

It follows from what I stated that would be what we wish.

1322. That no Part of the Sugar produced in India should be considered as Foreign Sugar?

Yes.

The Witness is directed to withdraw.

J. Macqueen, Esq.

th March 1840.

JAMES MACQUEEN Esquire is called in, and examined as follows:

1323. WILL you state to the Committee what Opportunities you have had of obtaining a Knowledge of the Cultivation and Commerce of the West Indies?

I have known the West Indies for more than Forty Years; I have lived in them as a Planter for more than Fourteen Years of my early Life; I have visited them again and again since that Period; and within the last Three Years I have been through the whole of them, British and Foreign, Danish, Spanish, French, and English.

1324. Have you a practical Knowledge of the Distillation of Rum?

Yes.

1325. Is there any other Material employed in it except the Juice of the Cane or the Refuse of the Manufacture of Sugar in the West Indies?

None whatever.

1326. Could any other Material be advantageously so employed?

There is no other Material in the West Indies at all that could be employed for the Purpose of Distillation, with the Exception of the Berry of the Coffee, which

which yields a very poor miserable Spirit of the Nature of Brandy, but it is not worth the Expense of Distillation.

*J. Macquenn, Esq.*

27th March 1840

1327. Then it is not distilled?

No; it has been tried as a Trial, but for nothing else.

1328. Could Rice be employed, either separately or jointly with the Produce of the Cane, so as to make it impossible to detect the Mixture?

Quite easily; any Spirit might be made so as to prevent Detection from Mixture.

1329. Can you insert Spirit made from Rice in Spirit made from Molasses, and preserve the pure Flavour of the Rum?

The Way in which it can be done is, you rectify the Spirit from Rice or any other Spirit to an exceedingly high Proof, you take away the raw Flavour that is peculiar to that, and then the smallest Quantity of Rum or any Spirit mixed with that Spirit gives it the Flavour of that particular Spirit that you may wish to give it.

1330. Can you state the comparative Cost of Spirit distilled from Rice, or from the Cane, or from any other Material, in the East Indies?

I cannot state from my own positive Knowledge that specifically; the Difference is very considerable in favour of Rice over Grain Spirit in this Country.

1331. Can you state the comparative Cost of Spirit distilled from Molasses or the Juice of the Cane or from Rice in the East Indies; in short, between Rice Spirit and Sugar Spirit?

The Spirit distilled from Molasses in the East Indies, according to the Price that I have heard Molasses bears there, must be much cheaper than even Rice Spirit, and immensely cheaper than West Indian Rum; for instance, I understand that a Maund of Molasses can be bought in the East Indies for 1s. 6d., that is nearly Eight Imperial Gallons,—perhaps from Seven and a Half to Eight Imperial Gallons; the Price of Molasses in the West Indies at the present Time cannot be less than from 1s. 3d. to perhaps 1s. 6d. the Imperial Gallon; Eighty-five or Ninety Imperial Gallons is about Ten Hundred Weight; the Punccheon of Molasses is from Ten to Ten and a Half Hundred Weight.

1332. So that the Difference of Price is about Eight to One?

Fully Six to One; rather more.

1333. Can you state how many Gallons of Proof Spirit can be obtained from a Maund of Molasses?

A Maund of Molasses of that Quantity which I now state, say Seven Gallons and a Half, ought to produce, after allowing for Wastage, Six Gallons and a Half of Proof Spirits; perhaps Six and Three Quarters if the Molasses are good.

1334. You are speaking now of India?

Yes.

1335. And that Spirit imported from India would sell in Bond at what Price?

The current Price now is from 3s. 9d. to 4s. 9d. a Gallon.

1336. The East India Spirit?

Yes; that is of course according to the Strength. I take that from the Price Current of the present Day.

1337. Can you state what would be the mercantile Charges per Gallon?

The mercantile Charges and Freight would be about 8d. or 9d. a Gallon.

1338. Which would leave net Proceeds to the Importer of how much per Gallon?

About 3s. per Gallon.

1339. Then a Maund of Molasses distilled in India last Year would have produced Six Gallons, giving 18s. Profit per Maund to the Importer, deducting the Expense of Manufacture in the Country?

The Expense of Manufacture in the Country would amount to about 6d. or 6½d.

(43.8.)

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1340. Then

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1340. Then you calculate there would be Half a Crown, a Gallon, or 16s. per Maund, clear Profit, to any Person distilling their Molasses in India, and importing it this Year into England?

You have first the mercantile Freight and Charges at 9d., then 6½d. for the Cost of Production and Distillation, and the Value of Molasses about 2½d., making 1s. 6d. per Gallon.

1341. Can you state whether there is any material Difference in the Quality of the Spirit distilled from the Juice of the Cane or the Molasses which is drained from the Sugar?

Yes; a very great Difference. The Spirit distilled from the Syrup of Sugar, before the Sugar is granulated, containing both the Molasses and the Sugar, is without Exception the finest Spirit you can distil.

1342. That is from what they call in India Goor?

Yes. It is superior to the finest Brandy, and if introduced into this Country would supersede the Consumption of Malt-Spirits.

1343. Is it sufficiently the Custom so to distil it to give it a regular Market Price?

It is a Question of Expense in distilling that; whether it is better to distil that or sell the Sugar; if the Sugar was low, and the Price of Rum high, they would distil from Syrup alone.

1344. Is it sufficiently the Custom to distil it to enable you to state the usual Difference in Price between the Rum so distilled and the ordinary Rum from the Molasses?

It is not often distilled, because it is more profitable to sell the Sugar, but it does bear very high Prices.

1345. You cannot say what Price?

I cannot say at this Moment. I have heard of Rum from the East Indies bringing an exceedingly high Price; thus I know that it is of that Description.

1346. Is that Practice ever followed in the West Indies?

No; it is too expensive, with the Exception of distilling probably a Puncheon or two of that Description for the Estate's Use.

1347. Can you state the comparative Price of East India Spirit, the Rum from the Leeward Islands, and from Jamaica, in Bond in England now,—of the Three Spirits?

The Price of Leeward Island and Jamaica Rum is regulated according to the Proof; what they call Sixteen per Cent. over Proof is a Proof Spirit. At the present Moment, from the Price Current, Leeward Island Rum is from 3s. 6½d. to 3s. 10d., making about 3s. 8d. for Proof; Jamaica Rums, from 4s. 8d. to 6s. 6d. The Reason why Jamaica Rum is higher than Leeward Island Rum is generally that it is re-distilled to a very high Proof for the Purpose of Home Consumption in this Country; a large Portion of it is for that Purpose; it is made for the Home Consumption. Demerara Rum, which is a good deal distilled after the Manner of Jamaica Rum, and the Molasses in which Colony is of a superior Quality and Strength, runs from 4s. 1d. to 5s. 8d.

1348. What is the Number of Imperial Gallons contained in a Puncheon?

About Ninety will be the Number of Gallons contained in a Puncheon.

1349. What was the Quantity according to the Island Measure?

A Puncheon of Rum, according to the old Measure in the West Indies, ran from 118 to 120 Gallons; but there was a great Wastage in the Voyage home, arising from the Leakage and Soakage, and from the Condensation of the Liquid from the Difference of a Climate of Ninety Degrees to one like this; and it was very seldom that a Puncheon of Rum contained more here than 105 Gallons.

1350. There is the same Diminution still?

Yes. Then 105 old Gallons is about Ninety of the Imperial Gallons; about One Sixth less.

1351. When you talk of a Puncheon containing Ninety Imperial Gallons, you mean after this Soakage and Leakage has taken place?

Yes, undoubtedly.

1352. The

1352. The Wastage by Soakage and Leakage is in the Proportion of 120 to 105 ?

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Yes ; sometimes it is even more.

1353. Can you state at all what the Rum wasted would be upon the Voyage from India ?

There would be no material Difference.

1354. Would not the different Length of the Two Voyages make a Difference ?

No ; the principal Difference arises from Soakage in the Cask, if it is a new Cask ; from Leakage, to which all are exposed ; and from the Difference of Condensation in the Liquid.

1355. That must take place in that brought from the East Indies ; it passes the Line Twice ?

There would be a Contraction and Expansion Twice in the Voyage from India ; that would not alter the Point.

1356. Will you state what is the usual Proportion of the Sugar Crop in the West Indies to the Rum Crop in Quantity and in Value ?

The general average Proportion will be about Seventy Gallons to the Hogshead of Seventeen Hundred Weight of Sugar ; or, to put it clearer, and perhaps more satisfactorily, the average Production of Rum and Molasses is about Four Gallons to the Hundred Weight. I reckon Rum and Molasses Gallon for Gallon ; I know that from my own personal and practical Knowledge ; but, in Proof, I take the Quantity of Sugar exported from the West Indies in any given Year. For instance, I take the Year 1832, when the Export of Sugar to all Parts was 4,151,000 Hundred Weight ; the Exports of Rum and Molasses to all Parts in that Year amounted to 14,300,000 or 14,400,000 Gallons ; and which, allowing for the Quantity consumed in the Colonies, would just bring it to Four Gallons from the Hundred Weight, which practical Knowledge and Experience taught me.

1357. Will you state the Proportion in Value, supposing the whole of the Sweets are manufactured in Rum ; what is the Proportion between the Rum Crop and the Sugar at the present Moment ?

It is exceedingly difficult to state that very accurately, because Leeward Island Rum is not worth more than 12 $\frac{1}{2}$  per Puncheon, while Jamaica Rum, and Rum of that high Proof, in Price will net 25 $\frac{1}{2}$  per Puncheon ; but take it on the Average of the whole Colonies, I should say about One Third.

1358. What is the Difference in Jamaica ?

It is about 25 $\frac{1}{2}$  in the very high Prices.

1359. Now what Proportion does the Value of Rum made in Jamaica at Proof bear to the Value of the Sugar ?

It is utterly impossible to distinguish the Quantity sold at Proof, and at Ten per Cent. over Proof, and Forty per Cent. under ; it is quite impossible to find that out.

1360. The Duty is paid on the Gallon at Proof ?

Yes ; and so much for every per Cent. over Proof. It may be brought out in this Way ; the average Price in this Case will be about 5s. 6d. ; that will net about 23 $\frac{1}{2}$ .

1361. Is that Jamaica Rum at Proof ?

Taking the Average.

1362. Is Leeward Island Rum inferior to Jamaica in itself ?

Yes, because it undergoes a very coarse Process of Distillation, not intended for the Home Consumption of this Country.

1363. Is Leeward Island Sugar inferior to Jamaica Sugar ?

No.

1364. Then the Leeward Island Rum must bear a considerable Proportion of Difference to the Value of the Sugar ?

Yes ; there is a greater Quantity of the Rum from the Leeward Islands ; but

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distil at Proof Strength, whereas in Jamaica it is distilled at Forty per Cent. above Proof.

1365. There it undergoes a Second Distillation?

Yes.

1366. Taking all the Circumstances into consideration, can you inform the Committee what Proportion the Leeward Island Rum bears to the Value of the Leeward Island Sugar, and what Proportion the Jamaica Rum bears to the Value of the Jamaica Sugar?

The proportional Price in the Leeward Islands, at the present Rates, would be as 10*l.* to 25*l.*

1367. 10*l.* of Rum to 25*l.* of Sugar?

Yes. The Proportion in Jamaica will be in the Proportion of about 18*l.* to 25*l.* It is very difficult to come to any thing like an exact Calculation.

1368. You have been giving a Puncheon of Rum and a Hogshead of Sugar?

Yes; I misunderstood the Questions. With regard to Jamaica, I can speak specifically to the Proportion there, because I have the Official Return presented to the House of Assembly last Year along with me. The Quantity of Sugar exported in Jamaica last Year was, in round Numbers, equal to 47,000 Hogsheads.

1369. Now what is the Rum?

The Rum is about 16,000 Puncheons.

1370. If it became more profitable to import Rum than Sugar you would increase the Quantity of your Rum and diminish a Portion of your Sugar?

You could not to a very great Extent.

1371. You might go to the Extent of converting all the Juice of the Sugar Cane into Rum, making this fine Spirit you spoke of?

We could not get a Market for it; we might do it if we chose.

1372. State to the Committee your Opinion of the Consequence of equalizing Duties on East India and West India Spirit?

The Consequence would certainly be, that there would be a vast Production of East India Rum introduced at a very low Price compared to West India Rum; that it must of necessity to that Extent supersede the Sale of West India Rum in this Market; and the finer Qualities that I particularly allude to would most certainly supersede the Consumption of British Spirits, even the finest Description of Malt Spirit,

1373. Is there in our Colonies any Portion of the Soil suitable to the Production of Rice?

Very little.

1374. Not in Guiana?

In Demerara there might.

1375. Is there much actually cultivated at present?

I do not think there is any; I am not aware there is any; I never saw it nor heard of it.

1376. If it should suit the Purpose of the Colonist, is there any legal Obstacle to growing Rice, and distilling Spirit from it, and importing it to England?

There is no Obstacle to their growing it, but there is a legal Obstacle to their distilling it, and importing it into this Country.

1377. Can you state the Law?

There is a Law to prevent the Distillation of Rice.

1378. You are speaking of this Country?

Yes.

1379. But we are speaking of the West Indies?

It would not be allowed; I have understood so.

1380. Would



1380. Would it be worth while to import Rice from Carolina into the West Indies, for the Purpose of Distillation? J. Macgillivray  
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I do not think so; the Price of Labour in the West Indies is so great, and the Difficulty of procuring Labour would prevent it.

1381. You do not happen to know the Price at which Carolina Rice could be introduced into Jamaica?

I cannot charge my Memory with that at this Moment?

1382. Can you give the Committee any Information as to the working of the System of Free Labour in the West Indies, and its Effects on the Cultivation?

That is a very important Question, and One requiring a very lengthened Observation to answer it fully. I can give the Committee Information regarding that, both in the Operation under the Apprenticeship System and also since the Emancipation. The Expense has been very greatly increased, from the very great Difficulty of procuring Labour. The Price of Labour varies exceedingly in the Colonies, and also on Estates in the same Colony. It varies so much as from 8d. and 9d. per Day in the old Leeward Colonies to 1s. 6d. and even more in Jamaica.

1383. Are you stating your Prices in Currency or in Sterling?

All in Sterling; and as high as 4s. in Demerara and Trinidad.

1384. When you speak of Demerara, do you include Essequibo and Berbice?

I count all that British Guiana.

1385. Where is the richest Land?

The richest Land is in Demerara and Part of Trinidad.

1386. And next in Jamaica?

A certain Portion of Jamaica, in Saint Mary's, and some other Parts.

1387. Considering the greater Richness of Land in Demerara and Jamaica, and the Poorness of the Land in the Leeward Islands, are you quite sure that the Price of Labour may not be counterbalanced in the poor Country by the Unproductiveness of the Soil, and the high Rate of Labour compensated by its Fertility in Trinidad and Demerara?

The Fertility of the Soil in Trinidad and Demerara is so superior to others, that they produce nearly Three Times the Quantity of the others, and the Price of Labour in these Colonies is increased very highly from the Difficulty of procuring Labourers, and from the Paucity of Labourers in them.

1388. You have stated the Day's Labour; can you state to the Committee what is the Difference between the Price of a Day's Labour and the Sum which is frequently earned in a Day by Task-work by the Labourer, which is habitually earned, a great Portion of the Cultivation being carried on by Task-work?

I cannot state that generally; I know that Task-work is paid very high for. I have heard of Negroes earning as much as a Dollar and a Half.

1389. Per Day?

Yes, at Task-work.

1390. It is not unfrequent to earn 2s. 6d. and 3s. a Day Sterling by the Task?

That is quite common by Task-work.

1391. On the same Estates where 1s. 6d. would represent the Value of a Day's Labour?

Yes.

1392. When you spoke of that very high Price of Labour given for Task-work, are you not referring to Task-work in particular Departments of Labour of a more scientific Description?

No.

1393. Common Field Work?

Common Cultivation.



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1394. And a Cultivation that lasts the whole Year; not to a particular Season where great Urgency is required?

Yes, in particular the Task-work which is paid highest for; they earn most in digging Cane Holes, which is the most laborious Part of the Work.

1395. That you have in some Parts superseded by the Use of the Plough?

To a very small Extent; in a great Part of the Land the Plough cannot be used.

1396. That is at a particular Season of the Year?

Yes.

1397. Have the goodness to inform the Committee, if you can, on which of the Islands the increased Price of Labour has pressed most heavily; has it pressed most heavily on Demerara, where the Land is very rich and the Price is so high, or in the Leeward Islands, where the Land is comparatively poor and the Price of Labour low?

I should say it has pressed very severely on Demerara and Trinidad and also on Jamaica; but really when you take the Productions of the Soil,—the Quantity of Produce that is raised in each Colony,—the Wages I think I may say press equally heavy on all, considering the Quantity that is produced.

1398. The Negro Labourer in Demerara and Trinidad, whom you represent to be earning 4s. a Day; what Portion of that do you consider is required for his reasonable Sustenance,—the reasonable Expenses of his Sustenance?

One Half would be sufficient; he might live very comfortably on that. The Wages are extravagant there. They are doing a great deal of Mischief both to themselves and the Negroes; they have taught them these very high Wages. That arose at a Period during the Apprenticeship System Three Years ago, when the Price of Sugar got very high in this Country; they gave any Wages in order to bring it forward, and have accustomed the People to those high Wages, and they cannot bring them down without a Dissatisfaction which they will not submit to.

1399. In what Way do they dispose of their Surplus; do they save, or have they increased their Style of Living?

I am afraid, for I made particular Inquiries about that, that they save nothing; they are spending it all in Extravagance; there is a totally different Mode of Life in Negroes now. There are Three Things which have become very serious to several Interests in this Country. The Negroes now will not consume Herrings; they account that a Badge of Slavery; they will not take them, although before that they would have preferred a good salt Herring, to the finest Beef that ever was killed. They will not wear Osnaburghs: that is another Badge of Slavery; they buy finer Linen,—finer Articles. The Penistons that they used to wear they have the same Objection to them.

1400. So that, in point of fact, they are better fed and better clad according to their own Notions?

Yes; but that is a System of Extravagance that must prove ruinous to them and their Employers at last, because they are spending all the Money they had saved during the Period when they were Slaves, which was very large in many Places. To a great Extent the Negroes possessed Money that they are squandering away in that particular Mode of Living. I made particular Observation about that, and I am sorry to say that a System of Extravagance is universal among them; whereas if they had laid by their Money, and preserved it, the same as the Peasantry in Scotland, it would have been a strong Hold on them for future Industry.

1401. Does that show itself in Intemperance in any Way?

Not in Intemperance, but in Extravagance in fine Clothes, fine Dresses, the Women and the Men, and even going the Length of drinking Champagne on extraordinary Occasions.

1402. Do they continue to work every Day?

Oh by no means; they are very unsettled; you cannot depend on them at all, and if you find the slightest Fault with them they go away.

1403. In point of fact they do not get Six Times 4s. ?  
For the Time they work.

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1404. Do they work on an Average Two or Three Days a Week, or more ?

If you take the Average of the whole of their Work, at what you would call a Day's Work of Twelve Hours in this Country, I do not think the Average Work of the Negroes in the West Indies is more than Three of those Days at Work.

1405. Do none of them lay by so as to become Proprietors of Land themselves ?

There are many of them who had laid by Money who are laying it out in purchasing Pieces of Ground ; these have left the Estates where they formerly lived ; and that is one of the greatest Evils we have to contend with ; they are the best Description of People who have done that.

1406. So that in proportion as they become Proprietors themselves the Amount of hired Labour diminishes ?

Yes, of course.

1407. How do they generally cultivate these little Pieces of Land ?

Principally in Provisions and Ginger, and light Things of that Kind, by extending the Cultivation of which they exceed the Demand in the Market ; and it is so exceedingly low that they gain nothing for their Labour. I have seen myself, in the West Indies, Hundreds of Negroes coming to Market with Provisions for Sale where Provisions were so abundant that they were obliged to carry them back.

1408. Do they show considerable Industry in working the Land when they have acquired it ?

Not that continued Industry you would see among the Population of this Country ; they do not work that Way at all.

1409. Are they more industrious in cultivating their own Land than they are when they are working for Wages ?

They will work harder for themselves the Time they do work.

1410. If they only work Three Days a Week for 4s., they do not get more per Week than if they worked Six Days a Week at 2s. ?

No.

1411. Then they have no more with which to be extravagant than they had before ?

The Extravagance that I allude to does not apply to the Sums they are now receiving for their present Wages among the Mass of them ; it is to the Money they had before.

1412. They are wasting their Capital ?

Yes.

1413. You think there is less laid by now than there was in a State of Slavery ?

Yes ; in fact I do not think they think of laying by any.

1414. Do they show any Jealousy to the Immigration of Foreign Labour ?

Yes ; they express considerable Fears for the Introduction of Emigrants to any great Extent.

1415. Do you think when they have got rid of this Accumulation, wasted it all, and are reduced to the mere Wages of Labour, will not that operate as an Inducement to them to more continuous Labour than they are willing to submit to now ?

I have great Fears on that Point. If I could be sure that would be the Case I should say the sooner they got clear of it the better ; but I know the Character of the Negro so well, and the Character of Mankind generally, when he spends all, and finds he must labour, he does not like to do that. I much fear they will become Outcasts in Society to a very great Extent, and they will not labour. There may be Exceptions, but I have great Fears that will prove to be the Result. There is no Part of what is going on in the West Indies that has given

*J. Macqueen, Esq.* me so much Cause of Alarm as that very Point of the Conduct of the Negroes in that respect ; I look on that with great Fear as to the Result.

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1416. If their natural Inclination led them to save Money out of the Pittance they could obtain when they were obliged to give Labour without Wages, would they not be influenced by the same Motives when they were to be maintained by the Wages of Labour, and nothing else?

It does not appear from any thing that has taken place yet that that is the Case ; I should doubt very much if it will prove to be so.

1417. May not a good deal of that have arisen from the Novelty of their Situation, and to a certain Degree of Unfitness of many of them to manage their own Affairs at so early a Period after their Emancipation?

No doubt to a certain Extent I dare say that was the Case ; but if they continue on in the same Way to which I am alluding they will not improve their Minds or their Morals in any way.

1418. I think you said they show a great Disposition to get the Possession of Landed Property?

A great many of them do purchase a little Piece of Ground ; that is very much the Negro Character and Habit.

1419. Is that Piece of Ground enough to enable them to make a Profit of it, or merely to raise enough to support Life?

Just enough for supporting Life is the principal Object that most of them have in view in that respect.

1420. Has the Produce of Sugar and Coffee been diminished during the Apprenticeship and since the Emancipation?

Yes, very greatly indeed. I have here an Official Return of the Exports from the West Indies of all the different Articles I am about to mention. The Quantity of Sugar exported from the West Indies in 1832 was 4,151,368 Hundred Weights ; in 1834 it was 3,843,976 Hundred Weights ; last Year it was 2,822,872 Hundred Weights ; making a Decrease from 1834 of 1,000,000 Hundred Weights, and from 1832 of 1,328,496 Hundred Weights, or nearly One Third.

1421. Is that Coffee?

That is Sugar. Of Coffee the Exports in 1832 were 25,000,042 Pounds ; in 1834 it was 22,000,000 Pounds ; in 1839 it was 10,500,000 Pounds. On the other hand, the Quantity of Sugar from Mauritius has increased from 527,000 Hundred Weights in 1832 to 612,000 in 1839. The Rum I am sorry to say it is impossible to give correctly ; there appears to be an Increase in the Importation of Rum between 1832 and 1839 to 763,000 Gallons ; but unless we had the Returns of the Imports into the British North American Colonies we cannot give that correctly, because in 1832 the Exports to the British North American Colonies from the West Indies amounted to 1,800,000 Gallons. I believe there is now little or none ; it is all thrown on the Market here.

1422. What Rum has supplanted it in the North American Colonies ?  
Foreign Rum.

1423. East Indian?

I have not got the Returns as to that ; there is a great Increase of the Foreign Sugar of Cuba and Porto Rico into the North American Colonies.

The following Paper was delivered in, and read :

## CROPS. CUBA AND PORTO RICO.

J. Macqueen, Esq.

27th March 1840.

Exported.	Sugar.	Molasses.	Coffee.
1836.	Boxes.	Hhds.	Arrobas.
Havannah - - -	312,656	48,018	922,493
Matanzas - - -	184,312½	44,439	248,042½
St. Jago de Cuba - -	30,000	15,000	720,000
Each 4 Cwt. - - -	526,968½	107,457	1,885,545½
Cwts - - -	2,207,874		
Nine Tenths clayed, equal to -	3,002,708		
Trinidad de Cuba, 22,000			
Hhds. at 11 Cwt. - - -	240,000	22,000	16,000
St. Jago de Cuba, 5,000 Hhds.			
at 11 Cwt. - - -	55,000		
Total - - Cwts.	3,297,708	129,457	1,901,545½ arroba.
Porto Rico - - -	498,888	16,500	47,238,625 lbs.
			4,914,444
Totals - - Cwts.	3,796,596	145,957	52,153,069 lbs.

The Consumption of Produce in Cuba and Porto Rico is equal to Two Sixths of the whole. The Crop of Porto Rico for this Year is estimated at 1,100,000 Hundred Weight, or 100,000 Hogsheads of Eleven Hundred Weight each. The Crops of Cuba increase at the Rate of about Six per Cent. yearly.

## BRAZILS.

1837. Sugar, 2,400,000 Cwts. Coffee, 134,000,000 lbs.

## Sugar Estates, Brazils.

	1835.	1838.
Province Rio Sugar Estates -	850	900
Fifty Mills, Water and Steam.		
Province Bahio Sugar Estates -	603	650
One Fourth Water and Steam.		
Province Pernambuco Sugar Estates -	453	500
Two Steam and Sixty by Water.		
Total -	1,906	2,050

## EXPORTS from the Four great Ports in Cuba.

	Sugar.	Coffee.
	Boxes.	Quintals.
1837 - - -	585,000	530,000
1838 - - -	700,000	410,000
1839 - - -	620,000	480,000

which for the Average of these Three Years gives 53,000,000 Pounds of Coffee, and, at the same Time, Proportion for clayed, exported as above, 3,550,000 Hundred Weights of Sugar for Cuba alone.

Macqueen, Esq.

7th March 1840.

1424. Can you explain to the Committee the Effect of the Want of Labour in the Autumn of 1838, that is, immediately after the Emancipation, on the Sugar Crops of 1840 and of the Sugar Crops of 1841?

The Effect will be very severe indeed.

1425. Are you speaking of the West Indies generally?

I am speaking of them generally; it will be very severe. This Year and next will be by far the severest Trial for the West Indies. The Want of Labour after the Emancipation in August 1838 was attended with very disastrous Consequences; the Cattle were allowed to roam at large and destroy whole Cane Fields of their best Canes and Plant Canes. I speak of them generally throughout the Colonies; in some it was better, and in some it was worse. Of the Fall Plants, which are usually put in in the Month of October and November in every Colony, which are always the principal Stand-by for the Crop of this Year 1840, there were scarcely any put in. That is not the only Evil: it does not stop there; because for the following Year, next Year, what they call the first Ratoons of that Plant was another great Aid for their Crops of 1841; that of course they have not; then, from their not getting regular Labour, and not getting the Crop of last Year taken off in proper Time, it lengthened out the making of Sugar down as far as July and August; whereas the whole of the Crops should be finished early in June. At the Commencement of the Rains, if the Canes are not weeded, the Weeds grow up most rapidly; the Cane shoots up in One or Two Sprouts, and extends itself to a great Height before it can be weeded, and therefore is exceedingly thin on the Ground. That is now telling; by the Advices of last Packet, where they have commenced cutting their Cane they are cutting Two Acres for a Hogshead of Sugar which formerly made them more than One.

1426. Formerly required only One?

Yes. That Evil is not yet done away with, because through the whole of last Year the same Difficulty, though not to such a great Extent, continued. There was not One Half the Fall Plants put in last Year that was requisite or was customary, and consequently the Crop of next Year, from all these Combinations, will, I greatly fear, be even shorter than that of the present; and unless the Negroes betake themselves to regular and industrious Habits, and continued Labour at moderate Wages, the Evil must go on increasing, and get still worse; for when once a Field gets fairly overrun with Weeds, and you have such a Difficulty of procuring Labour, you cannot get on with your Work in the proper Time in which that Work should be done. You can neither get your Cane weeded, nor can you get your Crops taken off during the proper Months of the Year. The Cane cut from February to June will yield double that which is cut in June, July, and August; then they are full of Juice from the Rains, and that Juice will scarcely granulate or make Sugar at all.

1427. From the same Cause any subsequent Increase of Labour would not be shown by an Increase in the Crops until the Year 1842 or 1843?

No, not until 1843; even if Labour were to go on in a regular Manner at reasonable Wages this Year, the Effect of that would not be known till 1843 to any great Extent.

1428. Do you see any Symptoms of a better Disposition to steady Labour?

I confess I do not; I know every Island and Colony in the West Indies perfectly, the Locality in every Part, and have Correspondents in them, and I am sorry to say the Accounts they send me are of a very gloomy Description indeed.

1429. All the Accounts are favourable as to the quiet and peaceable Disposition of the People, but unfavourable as to their Disposition to steady Labour?

There is no Disposition in the People to Mischief, but an Indisposition to Labour.

1430. Is there not an Improvement in their Disposition to work?

In some Places there is; and I believe, in some Places in Jamaica, that is the Case; but I do not know that it is so generally.

1431. Are

1431. Are there not many Estates where the Crops have been kept up to nearly what they were previously? *J. Macqueen, Esq.*

Very few, as far as I can learn. I have heard of Estates where the Crops have been kept nearly up, but the Way they have been kept up has been from giving excessive Wages, which I feel assured when the Produce comes to Market it would never repay.

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1432. Then you do not think the West Indies have seen their worst Days? I am afraid this Year and the next are the worst Days they have to see.

1433. After that they will get better?  
I hope so.

1434. On what Ground do you hope so?  
I hope so from this, that the Negroes will in the Course of Time see their proper Interest, and that it is their Interest to labour, in order that they may support themselves. I am in hopes of that, but I confess I have great Fears.

1435. Have you any Doubt of the Supply of Labour increasing in most of the Colonies?

I do not know where it is to come from. There is a Change of Labour from one Colony to another going on, but I understand that is very considerably checked of late.

1436. Can no such Increase take place by the captured Negroes being permitted to enter into the British Colonies, and add to the stated Labour there?

That would to a certain Extent, but that is so small; the few Thousands of those that are captured in the course of a Year is nothing; the largest Number ever captured in any Year was 7,000.

1437. There is no Tendency in the natural Population of the Negro Race to increase, under the present Circumstances, beyond what it did in a State of Slavery?

As far as I have been able to make Inquiries, when I was in the West Indies, that was not the Case. The Women neglected their Children, and did not pay that Attention which they were formerly forced to pay. There are great Attempts making now to bring free Blacks from the United States; there are a large Number of them there; some of them have gone to Trinidad, and as far as the Accounts we have hitherto received from there they seem to be going on favourably.

1438. Have you been in the Way of seeing any English Emigrants that have gone out to labour?

No, I have not seen any English Emigrants. There have been English Emigrants gone out to Jamaica, but I have never seen them; they are in the Interior of the Colony. From a Friend of mine I heard they are doing very well; but that is not Sugar Cultivation. I have seen German Emigrants, but they did not do; they could not stand the Climate and the Cultivation of the Sugar at all.

1439. Any Maltese?  
I never saw those; but I should think the Maltese are about the worst; they are accustomed to a very dry Climate in their Country, and if you carry them into the damp Countries of Trinidad or Demerara I fear it will be destructive to their Health.

1440. How do you account for the Mauritius having increased in its Produce, while our old Islands have fallen off?

In the Mauritius we have only got One Crop since the Emancipation, which Crop was prepared before. There has been a very large Introduction of Coolies from the East Indies there, which has kept up their Crops. There is another Reason why the Crops of Mauritius appear to have increased last Year, as compared with 1834; in that Year and 1835 a very large Portion of the Produce of the Mauritius was purchased by People from the United States; their own Sugar Crop failed, and they went to the Mauritius, and purchased, and a considerable Quantity of Sugar was taken from the Mauritius to the United States, which now comes to this Market.



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1441. Are you acquainted with the Cultivation and the Manufacture of Sugar in India?

Yes, to a considerable Extent.

1442. Have you ever been in India?

Never; but being interested in the West Indies at one Time, and taking a deep Interest in the Sugar Discussion, I paid particular Attention to obtaining every Information I possibly could from all Travellers and Writers, and above all from a very valuable Report which was published by the East India Company in 1822, for the Use of their Directors, a Document which is but very little known, containing the History of the Sugar Trade in India for a Period of nearly Thirty Years; from that I gained the Facts which I am ready to state with regard to the Process and Manufacture in the East Indies. It is exceedingly wretched. The Cultivators of Sugar in general cultivate but a small Quantity; according to that Report the largest of them seldom exceeded or reached even an Acre of Land. In those Districts where they cultivate there was a Person came with a Mill of a most remarkable Description, as much like a Pestle and Mortar as an actual Mill. The Cane was then cut up into small Pieces, and was ground, Juice and Molasses and Cane altogether; all were boiled together in a rough Manner. Then it was carried away, perhaps to a distant Part, where Water was put into it, and boiled over again, and cleared of all its Impurities, which produced the coarsest Muscovado Sugar, and it underwent another Process of re-boiling, when it was converted into the finest Sugar that comes here. Part in its original State, and Part undergoing another Process similar to what we call claying in the West Indies, or filtering Sugar, the Sugar in that State approaches very near, indeed is equal to the Clayed Sugar made in the West Indies; and in fact, nearly equal in Strength and Substance to the single refined Sugar of this Country: That is the general Mode of manufacturing Sugar in India.

1443. Do you feel competent to give the Committee any Information as to the Capability of India to supply the Consumption of this Country?

There is no Doubt, with Capital, India might raise Sugar to supply England, and a great deal more.

1444. Could that Extension of Cultivation in India be effected without a proportional Investment of additional British Capital in India?

Certainly not; they have no Capital themselves.

1445. Of new Capital to be introduced into India?

It must be all new Capital.

1446. Are the West Indies under any Disadvantages to which the East Indies are not subjected?

There are Disadvantages to which India is not subjected.

1447. Besides that of the Price of Labour?

They have a Market open to them which the West Indies have not; there are various Difficulties as to the North American Colonies which the East Indies are not subjected to.

1448. What Difficulties are they subjected to?

The West Indies are obliged to take the Supplies of Lumber and Fish and other Articles of that Description from the British North American Colonies at a higher Price than they could obtain those from the United States.

1449. Fish was formerly imported as Provision for the Negroes?

A great deal of it was consumed by the free Population, and by them both; a good deal of it by the Negroes. It was a general Consumption.

1450. At present it is not necessary for a Proprietor of any Estate to import Fish at all?

No, he is not obliged, but it will be imported according to the Demand.

1451. The Price of Fish does not enter into the Expense of producing Sugar at present?

No; there is nothing now; the Lumber and Staves are most important Things.



1452. Do you know what the Difference of Duty is; does it amount to a Prohibition? *J. Macqueen, Esq.*

It is next to a Prohibition; the Americans cannot come to these Markets now. 27th March 1840.

1453. Cannot they come in a round-about Way?  
No; they cannot smuggle.

1454. By bringing it to a British Port?

No; they tried that; but the Expense of landing and re-shipping, and carrying any thing from the West Indies, the Difficulty of getting from St. Thomas's to St. Kitts or to the Windward Islands is so great, that it would not pay.

1455. You are aware that Lumber is cheaper in our North American Ports than the States?

I am not aware of that.

1456. From what Part of the United States would the Lumber come from if permitted to import it at the same Duty?

From New England and Massachusetts; but I believe a great Part of that Lumber that came from the United States was actually cut in the British Territory and brought down the Albany Canal.

1457. Is it not likely that the Lumber cut in the States might find its Way down the St. Lawrence as English?

I believe at one Time it did so, but I rather think now there is nothing of that Kind going on, at least I have not heard so.

1458. Did you ever make an Estimate or Calculation of the Difference of the Price of Labour between the Maintenance of the Slaves on the old System and the Payment of Wages under the new?

Yes, I have; it is a very difficult Thing to come to any thing like a very accurate Calculation on that Subject, from the Diversity of Wages; but I have a very accurate Calculation of what the actual Expense of the Negroes under the old System for Food, Clothing, and other Articles was.

1459. Medicines?

Yes; all these Items I find upon an Average in the West India Colonies was about 7*l.* Sterling per Annum per Head.

1460. For Men, Women, and Children?

Yes, young and old; now, even at the average Wages of 1*s.* a Day throughout the Colonies, it would make for the same Number of People that then worked on the Sugar Estates 16*l.* a Year, taking 312 Days to a Year.

1461. We had Evidence of an Estate on which there were formerly 270 Slaves; the Number of Persons now working is about 100; when you make your Calculation do you mean that every one of the 270 of those Slaves would have cost 7*l.*, and every one of the 100 would have cost 16*l.*?

No; that is not the Way I am making my Calculation.

1462. How do you make it?

I make it on the Number, which after strict Research were on Sugar and Coffee and Produce Estates.

1463. Do you make your Calculation on this Supposition, that that Sum of 7*l.* was the Expense of each Head of Slaves on the Estate?

Yes, altogether.

1464. Not merely working Men, but each Head of Slaves on the Estate?

Yes.

1465. How do you make your Calculation, when you say that the Price is 16*l.* for those now paid?

From the working. The Difference for those who do not labour (Children I do not count, nor old People,) would amount to about 5*l.* per Head.

1466. You say 7*l.* a Head all round for the whole Slave Population was the Estimate?

Yes.

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1467. Now of that whole Population what Proportion of it should you consider as the actual working Population, earning daily Wages under the present System?

About Two Thirds.

1468. You stated that 5l. was, agreeably to your Calculation, the Difference between the Amount paid for Provisions, excluding the old and the infant Children, as compared with the Wages of the Labourer; now can you state what the Difference is, including the Provisions given to the old and to the Children?

The Difference that I meant to state was this, to show the increased Expense; for that I think was the Nature of the Question put to me; the increased Expense for Wages now over the old System.

1469. Does the Expense of maintaining the Old and Children fall now on the Proprietor of the Estate, either by Law or by Custom?

No; by Custom they do.

1470. Then what is the Expense of the Provision for a Family incurred previous to the Extinction of Slavery as compared with the Rate of Wages?

The whole Expense, according to the most accurate Calculation I could make, amounted to the Sum I have mentioned per Head. Now taking into account the Number who work at the Wages I have mentioned, supposing One Half of them at work now, taking the Sum paid for Wages to be that which I have stated, the Difference will be about 5l. more, the Cost for Labour.

1471. We will suppose that there were 300 Slaves on an Estate, and each of those Cost 7l. a Head; that makes 2,100l. a Year; now, of those 300 remaining on that Estate, how many now work and receive Wages at the Rate of 16l. a Head?

It is impossible for me to say how many of them. Supposing that Proportion of them worked now that worked before, and they are paid at the Rate I mentioned to you, it would make that Difference; and the Point I wanted to bring out was this, that that increased Price and additional Sum paid for Wages beyond what was the Cost of the Negro Labour before would amount to very nearly 9s. a Hundred Weight on Sugar.

1472. Out of those 300 how many do you suppose do now work?

It is impossible for any Person to tell that, unless they had been through every Island in the West Indies within the last Twelve Months.

1473. From your own Experience and Knowledge of the Business as a Planter would you prefer to pay for free Labour at 1s. a Day in preference to having all the Charge of maintaining and clothing, and lodging and providing with Medicines, and every thing else for Negroes on a Plantation?

1s. a Day, taking the Average of all the West Indies, is more than the present Price of the Produce will pay.

1474. Supposing you were a Planter, you would think think 1s. a Day more than equivalent to the Charges under the old System, or less?

It is more.

1475. How much more; would it be 9d. instead of 1s.?

9d. would be nearer; 8d. to 9d.; it would be about that; in that Proportion. It is a very difficult Business to make the Calculation; exceedingly difficult; almost impossible.

1476. You have stated that in the Leeward Islands Labour in some of them is 8d. to 9d. a Day; in that Case the Leeward Islands would not be worse off under the new System than under the old?

There is very little Difference; the Planter pays more than what he did before; not to a great Extent.

1477. Is the Negro Population increasing or decreasing?

I am afraid that they are decreasing; but there has been no Law in the Colonies in the West Indies to take a Census of the Population; that was a great Error at the Time of the Emancipation; an annual Census should have been continued; there has been nothing of that Kind.

1478. What.

1478. What is your Opinion as to the comparative Efficiency, with respect to the good Cultivation of the Sugar Canes, working by the Plough or working by the Hand?

J. Macqueen, Esq.

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The working by the Plough can only be carried to a very small Extent in the West Indies. Taking the West Indies in general it requires a particular Process; the Land must be cleared by the Labour of the Negro; the Root of the Cane, if it has been in Canes before, must all be dug out, and then the Land ploughed, and then hoed again in the usual Way as we formerly did.

1479. To what Extent have they resorted to the new Plan of cultivating by the Plough?

I am not aware that it has been carried to any great Extent in the Colonies I am acquainted with; there has always been a good deal doing of late Years, before and since the Emancipation.

1480. Has it very much increased in general?

In some of the Islands it has increased considerably.

1481. They resorted to it because they could not get the Negroes to work with it in the old Way?

Yes; when they do work they work in their old Way; the ploughing consists of a very small Portion; you can only use the Plough for the Quantity of Land you are going to plant.

1482. Can you give any Information as to the Increase of the Production of Sugars and Coffee in the Countries cultivated by Slave Labour?

Yes; I can give very accurate Returns of the Produce of the Brazils, and Cuba and Porto Rico, with the comparative Increase of these for a great many Years; I have Returns prepared of the Crops of Cuba and Porto Rico.

1483. Comparative Returns?

Yes; and of the Brazils, as also comparative Returns for all these Possessions. It is a very remarkable Document; it shows such a prodigious Increase of Production in these Colonies. If the Exports of Cuba alone were converted into Muscovado Sugar, for that is the Process necessary to know the exact Quantity of Sugar that is exported, the Amount exported last Year was 3,550,000 Hundred Weight, rather more than all our Sugar Colonies, Mauritius included.

1484. Where did it go to?

A great Portion of it to the Continent of Europe. The United States of America take a great deal.

The following Paper was delivered in, and read:

#### COMPARATIVE CROPS EXPORTED.

<i>Cuba.</i>		<i>Sugar.</i>			
1808	-	2,400,000	Arrobas	-	750,000 Arrobas.
1829	-	9,588,428	Do.	-	1,723,257 Do.
1839	-	10,220,000	Do.	-	1,920,000 Do.

<i>Porto Rico.</i>		<i>Sugar.</i>		<i>Coffee.</i>	
1808	-	1,420	Cwts.	-	291,000 lbs.
1836	-	498,888	Do.	-	4,914,444 Do.

The Crop of Sugar for 1840 will be about doubled.

<i>Brazils.</i>		<i>Sugar.</i>		<i>Coffee.</i>	
1808	-	400,000	Cwts.	-	24,400,000 lbs.
1837	-	2,400,000	Do.	-	134,000,000 Do.

1485. You state that in giving these Quantities you have reduced them to the Quality of Muscovado Sugar?

Yes.

1486. Could you state what Addition you have made to the Quantity of Havannah Sugars for the Purpose of so reducing it?

It is stated here; the Quantity added is about 800,000 Hundred Weights, on account of its being White Clayed Sugar.

*I. Macqueen, Esq.*

17th March 1840.

1487. You do not add that to the Havannah Brown Sugar?

I take a Proportion of that which is Brown from that which is Clayed.

1488. You only make the Addition to the Clayed, and not to the Brown?  
No.

1489. The Brown you consider as Muscovado?

Yes; it becomes necessary to do that in order to understand what the Crops of Cuba are, compared with the Crops of our own Possessions, or any other Places; because you will see it makes a very material Difference if 2,000,000 Hundred Weights are Clayed Sugar, and 2,000,000 are Brown.

1490. You consider the Yellow Sugar—the Havannah Sugar—as Clayed?  
What they call White.

1491. Should you consider the East India Sugar in that respect as Clayed or not?

I consider the fine Sugar that comes from India is a Degree finer than Clayed Sugar.

1492. Therefore to assimilate to the Muscovado should have an Addition made to it?

Yes.

1493. That being the Case, is not the Duty on East Indian Sugar cheaper, calculated as a Per-centage on the Value, than it is on the West Indian Sugar?

Undoubtedly; that Sugar which is to a certain Extent refined is charged on the 24s., the same as the West India Muscovado Sugar; whereas it should be charged higher, because it is to a much greater Extent refined.

1494. Are you aware what Proportion that finer Sugar from the East Indies bears to the Sugar imported of inferior Sorts?

I cannot state that Proportion.

1495. There are Varieties of Quality of Sugar imported from the West Indies?

There are some better and some worse, but all proceed from the same Process. There is no Process but one, and the Difference in Quality arises from the Attention paid in the Manufacture of it to the Fineness of the Soil, and other Matters, but not to any additional Process of claying or refining.

1496. Do not you apprehend there is the same Difference between the highest and lowest Price of East India Sugar as there is between the highest and lowest Price of West India Sugar?

There is very little Difference between the Price of West India Sugar; it is Barbadoes that produces the finest Sugar. All the rest are inferior in Quality to the fine Description of Sugar that comes from India.

1497. Do you consider the Process in India is a nearer Approximation to the highest State of Refinement than that in the West Indies?

Yes; if the West India Sugar were to undergo a similar Process to that which the finest Sugar that comes from India does undergo, it would be equal to refined Sugar.

1498. Why does it not?

The Expense of Labour is one thing; it would be a great Expense.

1499. Theirs is like a Half Degree of Refinement?

Yes; if it was to undergo that Process it would be charged at a higher Duty.

1500. Taking the whole of the Importation of East India Sugar and West India Sugar, which upon an Average, will bear the highest Price in the Market?

I think that the East India would be the highest; that finest Quality of Sugar.

1501. Not speaking of the highest Quality, but taking an Average of the whole Qualities imported into the Country from the East and West Indies, which would bear the highest Price in the Market?

The East India, I think.

1502. Decidedly?

1502. Decidedly?

Yes.

*J. Macqueen, Esq.*

27th March 1840.

1503. Is there any West India Sugar selling now at 72s. the Hundred Weight?

No; neither West India nor the Mauritius.

1504. How high is it?

The highest in this Price Current is,—Mauritius, 70s. 6d.; best West India, 71s.; and East India, 72s.

1505. That is a small Quantity bought to mix with the West India Sugar?

Yes; they buy large Quantities of White East India Sugar to mix with the West Indian.

1506. Is the Produce of the Slave-trading Colonies introduced into the British Colonies either as raw or refined Sugar?

Yes; the British North American Colonies are now supplied to a considerable Extent from Cuba and Porto Rico.

1507. Is not the Continent of Europe supplied with Foreign Slave-trade Sugar refined in England?

Yes; but the whole of our Colonial Possessions are also supplied with refined Sugar from Slave Labour.

1508. Are there any other than the American Colonies?

Yes; the Cape of Good Hope, and every Place where we export refined Sugars.

1509. The Produce of the Slave-trading Countries?

Yes; I have with me a very striking Proof of that, the annual Returns published by Parliament, where it appears the whole Drawback last Year upon refined Sugar was only about 26,000*l.* in place of 800,000*l.*, as it used to be.

1510. Inasmuch as the Sugar of the Slave-trading Countries can be supplied at nearly Half the Price which is now paid for the Sugar of British Plantations, it is quite clear that any Colonies having the Liberty of importing from where they please will take the cheaper Sugar?

Yes; in all our Colonies the Foreign-refined Sugar is exported there as the cheapest.

1511. Have you in your Power to state what Number of Slaves have been imported into any Foreign Colonies for some Time past?

Yes; I can tell very nearly from official Returns, the Number of Slave Population in Porto Rico, Cuba, and Brazils in 1808, and what it is now; what Number of Slaves have been carried from Africa for these Countries.

The following Paper was delivered in, and read:

*African Slave Trade since 1808.*

Carried away from Africa for the Brazils	-	-	2,420,000
Carried away from Africa for Cuba and Porto Rico	-	-	1,020,000
Carried away from Africa for French Colonies, Mexico, United States	-	-	300,000
Captured and liberated, and died after Capture, about	-	-	140,000
Total (1808 to 1840)			3,860,000

The Number that die on the Middle Passage, the Decrease by Deaths over the Births, and the Number enfranchised in the Colonies, are equal to at least Twenty-five per Cent. on the Number shipped from Africa.

1512. You have stated that the Decrease of Coffee exported from the West Indies, in round Numbers, between 1832 and 1839, was 14,000,000 Pounds?

Yes; from 25,000,000 Pounds to 10,000,000 Pounds.

1513. From what Part of the World is that Deficiency made up?

They are bringing in Coffee from Cuba, Porto Rico, and the Brazils; carrying it to the Cape of Good Hope, and bringing it in under a lower Duty.

J. Macqueen, Esq.

27th March 1840.

1514. In point of fact this Deficiency is made up from Slave-trading Colonies?

Yes.

The Witness was directed to withdraw.

Ordered, That this Committee be adjourned to Thursday next,  
Two o'Clock.

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*Die Jovis, 2<sup>o</sup> Aprilis 1840.*

The Lord ELLENBOROUGH in the Chair.

Evidence on the  
Petition of the  
East India Company  
for Relief.

JAMES MACQUEEN Esquire is called in, and further examined as follows :

*J. Macqueen, Esq.*

2d April 1840.

1515. DO you wish to explain any Part of the Evidence you gave the other Day ?

There are a few Points I wish to explain. There are several Points of considerable Importance on which I can give your Lordships more decided Information than on the last Day I was here, particularly with respect to the Question of Distillation. I shall explain them to your Lordships.

1516. Are there any Points you wish to explain in your former Evidence ?

I first wish to give your Lordships some further Information. I shall do that, and then give the Explanations on the other Parts of my Evidence.

1517. We had better take the Explanation first of the Evidence we have already had ?

I find I had in my Possession an accurate Return of the Rum imported into this Country at Proof Strength, which enables me to make out a correct Table of the comparative Quantity of Rum that is produced in every Colony, as compared to the Quantity of the Sugar. I have separated the Mauritius from the West Indies, in order to show how it is that there is scarcely any Rum comes here from the Mauritius, because the Mauritius Rum is charged with the East India Duty ; the Consequence of which is, that of the principal Part of the Rum they make, they use a Part of it to cleanse the Sugar, a Portion of which they export to Madagascar and New South Wales, and a Portion of their Molasses they reboil into a kind of Consistency or Syrup, and they export these to New South Wales also. I have put the whole on one connected Table ; the Sugar in one Column, the Rum in another, the Molasses in Hundred Weights ; and then I reduced all into Gallons, both Rum and Molasses, and stated the whole in another Column ; which shows exactly what I told your Lordships before, that the Proportion of Sweets, that is, Rum and Molasses, which we count equal Gallon for Gallon, is just Four Gallons the Hundred Weight, the Average Production of all the Colonies. If the whole Sugar is distilled, that is, if it is mixed with a little Molasses and the Syrup before it is granulated, and then distilled, it will produce about Five Gallons to the Hundred Weight ; being One Gallon more than from the Molasses singly.

1518. Hand in the Paper ?

Yes.

The said Paper is delivered in and read, and is as follows :



J. Macqueen, Esq.

2d April 1840.

## PROPORTIONS of RUM and MOLASSES to SUGAR. 1838.

	Sugar.	Rum.	Molasses.	Spirits or Proportion of Sweets.
	Cwts.	Gallons.	Cwts.	Gallons.
Antigua - -	203,043	29,171	97,614	907,647
Barbadoes - -	473,587	455	98,683	888,602
Dominica - -	48,290	17,010	7,893	88,047
Granada - -	156,798	234,919	18,359	400,150
Jamaica - -	1,053,181	2,303,790	2,242	305,906
Montserrat - -	10,413	8,036	2,513	30,653
Nevis - -	25,410	10,867	2,971	37,606
St. Kitts - -	91,765	65,677	18,488	232,069
St. Lucia - -	61,691	7,493	4,786	50,567
St. Vincents - -	194,182	181,562	45,667	592,567
Tobago - -	71,621	252,414	7,181	317,043
Tortola - -	7,279	3,088	906	11,242
Trinidad - -	286,247	3,530	78,867	709,013
Demerara - -	669,574	1,384,282	239,984	3,544,138
Berbice - -	165,726	124,664	13,493	246,107
<b>TOTAL -</b>	<b>3,518,807</b>	<b>4,624,958</b>	<b>637,149</b>	<b>10,357,357</b>

1835. Rum and Molasses sent to United States (536,187 Gallons)  
and to British North America - - - -

3,305,960

Allow for Consumption, Colonies

1,000,000

GRAND TOTAL, Spirits,

Gallons 14,663,317

The same Year there were exported to the United States (5,107 Hundred Weights) and to British North America 74,000 Hundred Weights of Sugar, and allowing for Consumption in the Colonies 100,000 Hundred Weights, the Sugar produced will be 3,692,807 Hundred Weights, and Spirits and Sweets 14,663,317 Gallons, or as near as may be, Four Gallons of Proof Spirit to the Hundred Weight of Sugar for the British West Indies.

## MAURITIUS.

Mauritius requires to be stated separately, because Part of the Molasses there produced are reboiled, and afterwards exported to New South Wales in a half-granulated State, and Part of the Rum produced is used in clarifying Sugar. The Crop of Mauritius for 1835 was 558,712 Hundred Weights of Sugar to Great Britain, and 6,956,586 Pounds or 62,121 Hundred Weights to New South Wales, British and Foreign India. The Sugar sent to New South Wales was 61,200 Hundred Weights, and to Ceylon 2,113 Hundred Weights. The Molasses exported were 23,853 Hundred Weights, chiefly to New South Wales, and Rum 19,984 Gallons, of which 10,861 Gallons went to Madagascar.

1519. Is there any other Point on which you wish to amend your Evidence?

I would wish to explain why some of the smaller Islands, such as Antigua and St. Christopher's, are working rather better under the Emancipation System than other Colonies. It arises from the following Causes: they have no spare Land on which the Negroes can go and retire to, as in Jamaica and other Places; and they were always accustomed to be what you call Hand-fed; that is, depending principally on external Supplies, or Supplies raised from the Estates, and distributed to them weekly; consequently it was Wages in another Form, and therefore they came easier into the System than the other Colonies where they have abundant Provision Grounds. On carefully examining the various Tables of the Number of People attached to Sugar Estates, and the Wages that are given in various Colonies, which I have tested by actual Facts connected with single Estates, I find that the increased Cost, upon the Average, comes out exactly to what I stated to your Lordships, from 9s. to 10s. per Hundred Weight. In reference to a Question that was asked of me regarding the

the different Position in which the East and the West Indies stood, there is one very important Fact which it may be necessary to mention, and which is, that personal Slavery exists to a very great Extent in many of the Districts of India, and especially in those Districts where Sugar and Coffee and Rice is produced. There was, in 1828, a very large Volume published of Returns ordered by the House of Commons; it is from that I speak.

J. Macqueen, Esq.

2d April 1840.

1520. To what Districts do you refer?

In that Volume (and I have taken it with great Care), in every District, more or less.

1521. You mentioned Mysore?

Mysore particularly. I have brought your Lordships some further decided Information with regard to the Distillation Question, the Quantity of Spirits that is taken from the Hundred Weight of Rice, and the Quantity as compared with the same Quantity of Grain in this Country.

1522. Are you satisfied of the Correctness of the Statement?

I have made up the Statement with the greatest possible Care. The comparative Cost of Production I give in both as landed in England. For example, East India Sugar Spirit landed in England would cost 1s. 6½d., and the Cost of British Raw Grain Spirit is 2s. 0½d. per Imperial Gallon.

1523. When you state the relative Cost of British Spirits and Colonial Spirits, of course you refer to an imaginary Standard of the Price of Barley and the Price of Sugar; can you give us the Price to which you refer when you state that Average Price?

Yes. I take the Grain Spirits, which is a Mixture of Malt and Barley and Raw Grain, at 30s. the Quarter; I take the Malt just at the Cost of the best Barley, 40s., which is rather too low; and what I have mentioned to your Lordships now is the comparative Cost of British Raw Spirits. The Raw Material for Malt Spirits costs 2s. at 40s. per Quarter, and the Quarter produces Twenty Gallons. The Cost of Distillation is 6½d., and consequently the Cost of the Spirit is 2s. 6½d. The East India Rum Spirit costs, landed in England, 1s. 6½d., making a Difference of 1s. in favour of the East India Rum. The Quantity of Proof Spirits produced from 448 Pounds of Rice, unfettered by the Excise Regulations of this Country, is Thirty-two Gallons. The Quantity of British Grain from the same Number of Pounds is 22½ths, making a Difference of 9½ths per Gallon, or Forty-three per Cent. in favour of East India Rice. I have gone over the whole Table in the same Way.

1524. You are satisfied that the Calculations made in that Paper are correct?

Yes.

The same is delivered in, and read; and is as follows:

## ESTIMATES AND CALCULATIONS.

One Hundred Weight of East India Rice, unfettered by Excise Regulations, will produce	
Eight Gallons of Proof Spirits, consequently, the Ton of Rice will produce 160	
Gallons of Ditto. Rice in India is 60s. per Ton, which will give for the Cost of the	
Raw Material, per Gallon	£ 0 0 4½
Cost of Distillation	0 0 6½
Cost of Rice Spirit in India	0 0 11
Charges to England, say	0 0 9
Landed in England	£ 0 1 8

A Mixture of Eighty-two Pounds of Molasses in India costs 1s. 6d.; this Weight gives about 6½ Imperial Gallons, which should produce Six Imperial Gallons and a Half of Proof Spirit.

Cost of Raw Material, 6½ Gallons for 1s. 6d., is per Gallon	£ 0 0 2½
Cost of Raw Material, West Indies, say	0 1 6

Difference in favour of East India Distiller £ 0 1 3½

Macqueen, Esq.

14 April 1840.

## RUM SPIRITS.

Raw Material, Cost of, per Gallon, in India	-	-	-	£0 0 3½
Cost of Distillation, say	-	-	-	0 0 6½
Charges to England	-	-	-	0 0 9
Landed in England, Cost	-	-	-	£0 1 6½
Cost of Raw Material for One Gallon of Proof Spirits, West Indies, allowing for Wastage	-	-	-	£0 1 10
Cost of Distillation	-	-	-	0 0 8½
Charges to England	-	-	-	0 0 8½
West Indian Rum in England	-	-	-	0 3 3
East Indian Rum in do.	-	-	-	0 1 6½
Difference in favour of India	-	-	-	£0 1 9½
Cost of West Indian Rum landed in England	-	-	-	£0 3 3
Do. East Indian Rice Spirit do. - do.	-	-	-	0 1 8
Difference in favour of India	-	-	-	£0 1 7

## ENGLISH SPIRITS.

British Grain Spirits produce, from the Imperial Quarter of 400 Pounds of Raw Grain, Twenty Gallons of Proof Spirits; and Malt, from same Quantity, from Nineteen to Twenty Gallons, say Nineteen Gallons and a Half.

Raw Grain, at 30s. per Quarter, is per Gallon	-	-	-	£0 1 6
Malt do. at 40s. do. - do.	-	-	-	0 2 0
Then,				
Raw Grain, Raw Material, Cost per Gallon	-	-	-	£0 1 6
Cost of Distillation	-	-	-	0 0 6½
Prime Cost per Gallon	-	-	-	0 2 0½
East Indian Rice Spirit landed in England	-	-	-	0 1 8
Difference in favour of India	-	-	-	£0 0 4½
East Indian Sugar Spirit landed in England	-	-	-	£0 1 6½
Cost of British Raw Grain Spirit	-	-	-	0 2 0½
Difference in favour of India	-	-	-	£0 0 6

## BRITISH MALT SPIRITS.

Cost per Gallon, Raw Material	-	-	-	£0 2 0
Cost of Distillation, per Gallon	-	-	-	0 0 6½
Cost per Gallon	-	-	-	0 2 6½
East Indian Rum Spirit in England, per Gallon	-	-	-	0 1 6½
Difference in favour of India	-	-	-	£0 1 0
British Malt Spirits, per Gallon	-	-	-	0 2 6½
East Indian Rice Spirits landed in England, per Gallon	-	-	-	0 1 8
Difference in favour of India	-	-	-	£0 0 10½

## COMPARATIVE PRODUCTION.

448 Pounds of Rice produces, Proof Spirit	-	-	-	32 Gallons.
448 Pounds of British Grain produces	-	-	-	22½

Difference, or about Forty-three per Cent. in favour of Rice - 9½

DUTY

## DUTY SPIRITS.

J. Macqueen, Esq.

2d April 1840.

Grain Spirits, England	7s. 6d. per Gallon.
Malt do. - do.	8s. 7d. do.
Grain Spirits, Scotland	3s. 4d. do.
Malt do. - do.	4s. 4d. do. - deducting 8d.
Grain Spirits, Ireland	2s. 5d. do.
Malt do. - do.	3s. 5d. do. - deducting 8d.
Rum, general Duty -	9s. 0d. do.

1525. Is there any other Point on which you wish to add any thing?  
 With regard to Java, one of your Lordships asked me a Question to which I could only speak generally. I have brought the Crop of Java for last Year.

1526. Are you satisfied of the Correctness of it?

I have received it from a very accurate Authority within the last Month.

The following Paper is delivered in, and read :

## CROP, JAVA.

1839. Sugar	734,979 Peuls,	- or	892,475 Cwts.
— Coffee	589,599 do.	- or	80,174,460 lbs.
— Rice	949,456 do.	- or	129,126,016 lbs.
— Indigo	-	-	743,186 lbs.
Specie Value	-	-	2,366,096 Florins.

1527. Is there any other Point on which you wish to offer Evidence to the Committee?

There is a Return with regard to the Productiveness of different Estates in different Colonies in the West Indies; if your Lordships consider it of any Service it is here, showing how many Days Labour, as confined to the Field Labour, will produce One Hogshead of Sugar on different Estates in different Islands, the very finest Estates.

1528. You have not taken the poorer Estates in that Account?

No, only the best; it shows a very great Disparity.

The following Paper is delivered in, and read :

COMPARATIVE PRODUCTIVENESS of different Colonies, from a Calculation of the Labour necessary in One Year to produce One Hogshead of Sugar on one of the first-rate Estates in each of the following Colonies.

Naparina, Trinidad	-	-	-	7 Days Labour.
Kendall Estate, Barbadoes	-	-	-	100 - do.
Lower Dramond Estate, St. Vincent's	-	-	-	72 - do.
Resburce Estate, Dominica	-	-	-	262 - do.
Blake's Estate, St. Kitt's	-	-	-	140 - do.
Bel Alliance Estate, Demerara	-	-	-	75 - do.
Treecthiok's Estate, Grenada	-	-	-	44 - do.
Telescope Estate, do.	-	-	-	150 - do.

1529. That is, you mean the Labour of One Man for 150 Days?  
 Yes.

1530. Or the Labour of more Persons for a shorter Period?

Yes; on some of the finest Estates in Trinidad when the Cane is once planted it grows for ever; the only thing is that it grows too luxuriantly.

1531. Is there any thing else you wish to add?

There is the Point regarding the Consumption of this Country the last Year in Sugar, which I have made out in a Tabular Form; it leaves a Surplus of about 4,000 Tons.

J. Macqueen, Esq.

2d April 1840.

1532. Is there any thing else you wish to speak to?

There is only one other Point connected with the Foreign Slave Trade on which I would wish to have shown to your Lordships the Accuracy with which the general Abstract has been made up, from the Number of the Slave Population in these different Colonies to which it alludes at certain Periods.

1533. What Authority have you for that Statement?

Most of them are official. For example, both Cuba and Porto Rico are from an accurate Census made in the Colony by the Government at certain Periods. In the Brazils, for example, the Number of the Slave Population registered in 1833 was 2,100,000. That is from the Census of Government.

1534. Is there any Authority for that?

I have an accurate Authority of the Number of the Slave Population in the Brazils.

1535. Are there Registers kept in the Brazils?

Yes; there was a regular Census taken by the Order of Government in 1833; it is from that I took this, and from the Number subsequently imported, making an Allowance for the Decrease.

1536. Upon what Authority do you state that Increase of the Population of the Slaves in the Brazils?

I state it on this Authority. I have the Authority of Sir George Staunton for the Number of Slaves in the Brazils in 1791. I have the Imports every succeeding Year down to the Year 1808, from which I take my Standard. The Year in which we abolished the Slave Trade gives the Number just the same in the Brazils as they were in 1791; that is, in the Brazilian Territory, independent of Monte Video, which has since separated from it. In 1833 there was a regular Census of the Population by the Government, which gives the Total Number registered 2,100,000.

1537. Of Slaves?

Yes.

1538. Do you recollect the Number of free Negroes?

No; the free People of Colour and the White People are not separated; they are all in One Return, Three millions and odd thousands. Then for the Population last Year, I have an accurate Return of the Slaves imported into the Brazils, at least as accurate as it is possible to get it.

The following Paper is delivered in, and read :

## COMPARATIVE SLAVE POPULATION, BRAZILS, CUBA, &amp;c.

	1808.	1830.	1833.	1839.
Brazil - - -	600,000	- - -	2,100,000	2,500,000
Cuba - - -	113,352	479,000	- - -	600,000
Porto Rico - -	15,133	31,000	11,000	10,000

1539. On what Data is that Return of the Slaves imported prepared?  
From the official Returns prepared by Government every Year.

1540. By the Brazilian Government?

By our own Government, the Slave Commissioners. The Number imported there exceeds that which they give, but I do not go beyond that; and that will give the Slave Population of the Brazils at least of 2,500,000.

1541. That is supposing the existing Slave Population neither increases nor decreases?

After allowing for the Increase Five per Cent., which is what the official Authorities in the Brazils state it to be, of Births beyond Burials.

1542. You

1542. You do not know how it comes that there should be that Decrease, while the Census in North America shows an Increase in the Slave Population?

That is very easily explained. The Slave Population of the United States of America have been for Generations equal in Numbers as regards the Sexes: they are all Natives of that Country. The others, in the Brazils, and Cuba and Porto Rico, are imported, in the Difference probably of Two to One between Males and Females. These, moreover, are principally grown up People, in the Prime of Life, as most required for active Labour, and consequently the Decrease in their Numbers is much greater.

*J. Macqueen, Es*

2d April 1840.

The Witness is directed to withdraw.

Ordered, That this Committee be adjourned to Monday next,  
Four o'Clock.





**A P P E N D I X**  
**TO THE**  
**MINUTES OF EVIDENCE**

**\*TAKEN BEFORE**  
**THE SELECT COMMITTEE OF THE HOUSE OF LORDS**  
**APPOINTED TO CONSIDER OF**  
**The PETITION of the EAST INDIA COMPANY for RELIEF;**  
**AND TO REPORT THEREON TO THE HOUSE.**

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**1840.**

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## APPENDIX.

## No. 1.

COPY of the PETITION of the EAST INDIA COMPANY presented to the House of Lords on the 14th of February 1840. Appendix, No. 1.

To the Right Honourable the Lords Spiritual and Temporal of the United Kingdom of Great Britain and Ireland in Parliament assembled:

The humble Petition of the East India Company,  
Sheweth,

That the Territories, the Government of which is committed by Act 3 & 4 Will. 4. c. 85. to your Petitioners, constitute a very large and important Portion of the British Empire, contributing greatly to its Power and Resources, and defraying the entire Charges of its own Government.

That in the Exercise of this Duty your Petitioners have long laboured to effect the Removal of every Impediment to the Exercise of the agricultural and manufacturing Industry of India, and to procure for the Products of that Country Admission into the Ports of Great Britain on the same Terms of Advantage as are granted to other Dependencies of the British Empire. The Justice of this Claim your Petitioners submit must be acknowledged by all who consider, not only that the Indian Empire has been founded and maintained without subjecting the People of Great Britain to any Expense whatever, but also that it contributes largely to the Wealth and Power of the Country by which it is governed. Your Petitioners, however, have to lament, that their Exertions have been attended by only partial Success. The Sugar of Bengal is now subjected to the same Amount of Duty as that of the West Indies and the Mauritius, and the same Principle has

\* Sect. IV.—“Provided always, and be it enacted, That if at any Time satisfactory Proof shall have been laid before Her Majesty in Council that the Importation of Foreign Sugar into any British Possession within the Limits of the East India Company's Charter is prohibited, it shall be lawful for Her Majesty, by and with the Advice of Her Privy Council, or by Her Majesty's Order in Council, to be published from Time to Time in the London Gazette, to allow the Importation of Sugar the Growth of any such British Possession at the lower Rate of Duty in the said first-recited Act specified in like Manner, and under the same Restrictions and Conditions, as Sugar the Growth of the Presidency of Fort William in Bengal may be imported, subject to a lower Rate of Duty under the Provisions of the said first-recited Act.”

been applied to Coffee the Produce of the British Possessions in India; but in both Instances the Admission is fettered by Restrictions which considerably diminish its Value. The Means prescribed by the 1 & 2 Vict. c. 33.\* for extending to the other Parts of the British Territories in India the same Advantages which were conceded to Bengal by 6 & 7 Will. 4. c. 26. are circuitous, tardy, and uncertain. Evidence is to be produced to satisfy the Privy Council that the Importation of Sugar into any particular District is prohibited, and then it is declared to be lawful for Her Majesty in Council to issue an Order allowing the Importation of Sugar from such District into Great Britain at the lower Rate of Duty. 6 & 7 W. 4. c. 26.  
5 & 6 W. 4. c. 66.

Your Petitioners respectfully submit, that no valid Reason exists why the Governor General in Council, who is intrusted with the Power of suspending the Prohibition of Importation in Bengal, might not also be vested with the further Discretion of extending the Prohibition to any other District of India, when such District is capable of supplying its own Consumption of Sugar, and producing a Surplus for Exportation. That with regard to Coffee, great Uncertainty and Inconvenience has arisen from the Ambiguity of the Words “British Possessions,” and this Ambiguity it appears highly important to remove. The strictest Interpretation of the Words, notwithstanding the earnest Remonstrances of the Court of Directors, has been in some Cases adopted; and this has not only excluded those Native States with which the British Government has subsidiary Alliances, but also Mysore, where the Government is actually administered by the British Authorities, and where all the Resources of the Country are under its Control. The immediate Interest which Great Britain has in the Prosperity of States thus situated renders it most desirable that a more liberal Interpretation of the Words “British Possessions” than has heretofore prevailed should be adopted, and this can be effectually secured in no other Way than by a declaratory Enactment of the Legislature. That while, with regard to both the Articles in which some Relief has been afforded, that Relief has been imperfect, there are others in

Appendix, No. 1.

which the Inequality of Duty between the Products of India and those of other British Dependencies is still maintained. Spirits, the Produce of any British Possession in America, are subject to an Import Duty of only 9s. per Gallon; Spirits, the Produce of the British Possessions in India, are subject to an Import Duty of 15s. per Gallon; an Excess of Sixty-six per Cent. over the former. Tobacco, the Produce of the British Possessions in America, pays a Customs Duty of 2s. 9d. per lb.; if raised in British India, it is charged 3s. per lb., the same as is levied on the Article when imported from Foreign States.

Act of Govern-  
ment of India,  
No. XIV. of 1836.

That the Cotton Manufactures of England and Scotland have in a great Degree superseded those of India, even in India itself, and as far as this is the Effect of the natural Course of Trade it is not represented by the Petitioners as a Ground of Complaint, but they beg most respectfully to submit, that it is alike unnecessary and oppressive to aggravate the Difference between the British and the Indian Manufacturer by unequal Duties, the Inequality being in favour of the former and at the Expense of the latter. The Cotton Piece Goods of England are imported into Calcutta at an ad valorem Duty of only Three and a Half per Cent. if in English Bottoms, and Seven per Cent. if in Foreign Bottoms. The Cotton Piece Goods of India brought to an English Port pay an ad valorem Duty, which is in no Case less than Ten per Cent. In regard to Silk Piece Goods the Inequality is still greater, they being subjected in British Ports to a Duty of Twenty per Cent., while British Silks are admitted into Calcutta at Three and a Half per Cent. if imported in British Bottoms, and Seven per Cent. if in Foreign.

That these Inequalities are the more grievous from the Disadvantage being thrown on the poorer Country.

That while Articles which long formed the staple Manufactures of India are not admitted into Great Britain at a less Rate of Duty than Ten per Cent., the Rate in many Instances, especially on Drugs and Spices, amounts to One, Two, or Three hundred per Cent. on the Value of the Article.

That there is One Production for which a constant and increasing Demand exists in this Country, and which, though not hitherto forming Part of the regular Exports of India, may possibly at a future Period become an important Article of its Commerce. There appears some Reason to hope that India may in the Progress of Time supply a considerable Quantity of Tea for Consumption in Great Britain; and, with a view to the Encouragement and Improvement of its Cultivation, your Petitioners would suggest that it is deserving Consideration whether it might not be politic to make some Difference in point of Duty between the Tea produced in British Possessions and that obtained from a Foreign Country.

That it is not in Great Britain alone that India has to complain of a Want of Fairness in the Imposition of Duties upon its Productions, but that in other Parts of the British Dominions similar Inequalities exist. At Ceylon the Cotton Goods of Great Britain are charged with a Duty of Five per Cent., those of India with Duties varying from Ten to Twenty per Cent.; Goods not specially enumerated in the published Table are directed to be charged Five per Cent. if the Growth or Manufacture of Great Britain, Ireland, or even any Part of Europe, but if the Growth or Manufacture of any other Place (India being included) they are subjected to a Duty of Ten per Cent. Here not only Great Britain and Ireland, but the whole of Continental Europe, is placed in a better Condition than the Indian Portion of the British Empire.

That in the Australian Colonies British Productions, with the Exception of Spirits, are admitted Duty free. The Goods of all other Countries, including British India, are charged with an ad valorem Duty of Five per Cent.

That those Provisions of the Navigation Laws of this Country which relate to Natives of the Territories in India subject to the British Government serving as Seamen operate injuriously to the Interests of such Natives, and that the Policy of continuing the existing Restrictions is a fitting Subject for Consideration.

That the Facts to which brief Reference has been made furnish a Ground for the wise and beneficial Interference of the Legislature.

Your Petitioners therefore pray, That, in regard to these Premises, your Right Honourable House will be pleased to grant such Relief as may be effectual to remove the Grievances to which, under the existing Law, India is, in many Instances, subjected.

And your Petitioners will ever pray, &c.

(L.S.)

No. 2.

STATEMENT

SHOWING THE

IMPORTS and EXPORTS of TREASURE at each of the PRESIDENCIES of INDIA  
from 1814-15 to 1836-37 (the latest Period to which Accounts have  
been received).

## No. 2.

## STATEMENT showing the IMPORTS and EXPORTS of TREASURE at each of the PRESIDENCIES

	BENGAL.				MADRAS.			
	Imports.	Exports.	Net Imports.	Net Exports.	Imports.	Exports.	Net Imports.	Net Exports.
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1814-15 -	1,06,86,444	1,54,625	1,05,31,819	—	10,08,970	1,00,649	9,08,321	—
1815-16 -	1,80,34,071	15,750	1,80,18,321	—	11,17,010	1,07,559	10,09,451	—
1816-17 -	3,18,51,985	1,60,000	3,16,82,985	—	17,42,272	2,44,169	14,98,103	—
1817-18 -	3,20,27,029	3,17,250	3,17,09,779	—	17,28,422	45,774	16,82,648	—
1818-19 -	4,71,92,494	2,79,538	4,69,12,956	—	23,79,668	98,087	22,81,581	—
1819-20 -	4,06,46,025	30,98,921	3,75,47,104	—	18,05,953	1,89,286	16,16,667	—
1820-21 -	2,36,17,241	11,39,363	2,24,77,878	—	23,92,462	14,250	23,78,212	—
1821-22 -	2,14,54,536	1,23,96,395	90,58,141	—	25,34,990	1,69,898	23,65,092	—
1822-23 -	1,70,68,452	15,945	1,70,52,507	—	31,21,737	1,52,860	29,68,877	—
1823-24 -	1,29,95,420	75,65,828	54,29,592	—	12,39,890	7,02,298	5,37,592	—
1824-25 -	94,02,249	16,09,497	77,92,752	—	43,01,554	21,76,819	21,24,735	—
1825-26 -	1,04,09,972	1,38,704	1,02,71,268	—	22,47,356	50,50,007	—	28,02,651
1826-27 -	1,22,88,328	11,15,032	1,11,73,296	—	28,31,624	7,02,230	21,29,394	—
1827-28 -	1,41,39,582	44,80,987	96,58,595	—	25,18,685	39,13,817	—	13,95,132
1828-29 -	65,58,526	17,63,193	47,95,333	—	14,78,895	11,03,083	3,75,812	—
1829-30 -	98,10,254	16,40,322	81,69,932	—	10,93,057	54,01,232	—	43,08,175
1830-31 -	60,12,147	33,55,035	27,07,112	—	11,37,557	11,27,762	9,795	—
1831-32 -	35,44,838	1,14,45,476	—	79,00,638	9,21,854	38,99,860	—	29,78,006
1832-33 -	51,71,083	78,33,535	—	26,62,452	13,46,370	30,14,689	—	16,68,319
1833-34 -	56,84,766	24,75,527	32,09,239	—	11,45,275	13,851	—	8,68,576
1834-35 -	64,62,248	6,65,549	57,96,699	—	15,31,150	10,64,776	4,66,374	—
1835-36 -	68,71,687	5,65,994	63,05,693	—	11,27,602	3,15,289	8,12,313	—
1836-37 -	61,25,274	16,13,164	45,12,110	—	7,59,580	7,26,158	33,422	—
	35,80,54,651	6,38,04,630	30,48,13,111	1,05,63,090	4,15,11,933	3,23,34,403	2,31,98,389	1,40,20,859

The Consignments of Treasure between the several Ports and

## No. 2.

of INDIA from 1814-15 to 1836-37 (the latest Period to which Accounts have been received).

BOMBAY.				BENGAL, MADRAS, AND BOMBAY.				
Imports.	Exports.	Net Imports.	Net Exports.	Total Imports.	Total Exports.	Net Imports.	Net Exports.	
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	
29.71,700	6.51,680	23.20,020	—	1.46.67,114	9.06,954	1.37.60,160	—	1814-15
60.47,888	77,430	59.70,458	—	2.51.98,969	2.00,739	2.49.98,230	—	1815-16
80.12,743	42,163	79.70,580	—	4.16.07,000	4.55.332	4.11.51,668	—	1816-17
1.16.66,852	2.64,172	1.14.02,680	—	4.54.22,303	6.27,196	4.47.95,107	—	1817-18
1.83.14,090	57,635	1.82.56,455	—	6.78.86,252	3.35,260	6.75.50,992	—	1818-19
70.59,032	6.16,395	64.42,637	—	4.95.11,010	39.04,602	4.56.06,408	—	1819-20
67.02,319	4.66,214	62.36,075	—	3.27.12,022	16.19,857	3.10.92,165	—	1820-21
52.02,765	4.67,997	47.34,768	—	2.91.92,291	1.30.34,290	1.61.58,001	—	1821-22
56.05,933	3.90,148	52.15,785	—	2.57.96,122	5.58,953	2.52.37,169	—	1822-23
69.79,401	15.66,527	54.12,874	—	2.12.14,711	98.34,653	1.13.80,058	—	1823-24
71.57,033	6.52,352	65.04,681	—	2.08.60,836	44.38,668	1.64.22,168	—	1824-25
1.13.28,783	1.35,978	1.11.92,805	—	2.39.86,111	54.24,689	1.85.61,422	—	1825-26
96.45,945	2.66,192	93.79,753	—	2.47.65,897	20.83,454	2.26.82,443	—	1826-27
1.25.01,908	7.03,271	1.17.98,637	—	2.91.60,175	90.98,075	2.00.62,100	—	1827-28
1.27.04,920	20.00,940	1.07.03,980	—	2.07.42,341	48.67,216	1.58.75,125	—	1828-29
1.10.22,000	22.97,468	87.24,532	—	2.19.25,311	93.39,022	1.25.86,289	—	1829-30
1.01.53,128	16.19,385	85.33,743	—	1.73.02,832	60.52,182	1.12.50,650	—	1830-31
73.55,868	20.35,147	53.20,721	—	1.18.22,560	1.73.80,483	—	55.57,923	1831-32
49.49,618	18.58,270	30.91,348	—	1.14.67,071	1.27.06,494	—	12.39,423	1832-33
1.19.34,387	11.53,484	1.07.80,903	—	1.87.64,428	56.42,862	1.31.21,566	—	1833-34
1.17.72,307	3.24,601	1.14.47,706	—	1.97.65,705	20.54,926	1.77.10,779	—	1834-35
1.40.19,617	4.01,170	1.36.18,447	—	2.20.18,906	12.82,453	2.07.36,453	—	1835-36
1.34.76,818	3.00,018	1.31.76,800	—	2.03.61,672	26.39,340	1.77.22,332	—	1836-37
21.65.85,055	1.83.48,667	19.82.36,388	—	61.61.51,639	11.44.87,700	50.84.61,285	67.97,346	

Presidencies in India are excluded from the above Statement.

(Errors excepted.)

JAMES C. MELVILL,  
Secretary.



## No. 3.

Appendix, No. 3. NOTIFICATION by the GOVERNOR in COUNCIL, declaring that the TERRITORIES of certain NATIVE CHIEFS shall be deemed Foreign Territory.

Territorial Department Revenue.

## NOTIFICATION.

The Right Honourable the Governor in Council is pleased, in conformity with the Provisions of Section VIII. Act I. of 1838, to declare that the Territories of the under-mentioned Native Chiefs shall be deemed Foreign Territory, and that Goods passing into or out of such Territory shall be liable to the Duty fixed for Foreign and British Bottoms, as follows:—

For Foreign Bottoms:

The Raja of Sawunt Warree.

For British Bottoms:

Angria Sirkheil;

The Hubshee, or Khan of Janjeera.

The Right Honourable the Governor in Council is also pleased, under Section X. of the said Act, to empower the Collector of Customs of Guzerat and the Konkan, the Principal Collector of Dharwar and the Collector of Belgaum, to levy the Duties above noticed, according as the Frontiers of the above-mentioned States may border on their Collectorates respectively.

By Order of the Right Honourable the Governor in Council.

(Signed) L. R. REID,  
Acting Chief Secretary.

Bombay Castle,  
31st January 1838.

## No. 4.

Appendix, No. 4. NOTIFICATION by the GOVERNOR in COUNCIL, declaring that the TERRITORIES of all NATIVE CHIEFS, not subject to the Jurisdiction and Authorities of the BOMBAY PRESIDENCY shall be deemed Foreign as respects the DUTIES ON SALT.

Territorial Department Revenue.

## NOTIFICATION.

The Right Honourable the Governor in Council is pleased, under Section VIII. of the Act No. I. of 1838, to declare that the Territories of all Native Chiefs not subject to the Jurisdiction of the Courts and Civil Authorities of the Bombay Presidency shall, so far as respects the Duties on Salt, be deemed to be Foreign Territories, and that Salt passing out of such Territories into those of this Presidency is liable to the Duty fixed for Foreign Bottoms by Schedule A. of the said Act.

Published by Order of the Right Honourable the Governor in Council.

(Signed) L. R. REID,  
Acting Chief Secretary.

Bombay Castle,  
25th April 1838.

## No. 5.

Appendix, No. 5. CORRESPONDENCE on the SUBJECT of INDIAN TOBACCO.

General Separate Department.

(No. 6. of 1839.)

To the Honourable the Court of Directors of the East India Company.

Honourable Sirs,

Letter from Secretary of Bengal Chamber of Commerce, dated 17th April 1839, Cons. 24th April 1839.

We beg to solicit the Attention of your Honourable Court to the Letter recorded on the Proceedings of the annexed Date from the Chamber of Commerce relative to the Position of Tobacco as an Article of Export to Great Britain from India.

2. The Chamber of Commerce state that the Duty, in England, on East Indian Tobacco is the same as that on Tobacco from the United States of America, viz. 3s. per Pound, while on Canadian it is only 2s. 9d.

3. The Chamber have remarked that if the Charge on East Indian Tobacco were brought to a Level with that imposed on Canadian, such a Stimulus would probably be imparted to its Cultivation here, and to its Export to Great Britain, as would be sufficient to ensure the

Trade.

Trade being prosecuted to any Extent; but that being an Article peculiarly liable to Deterioration during a long Voyage, its Export, in consequence of the Discouragement of an enhanced Duty, was at present quite insignificant.

4. They add, in support of the Claim of this Article to Favour, that though a few small Parcels of Tobacco had been forwarded to England in the course of the last Eighteen Months, it had only been in consequence of the Failure of the Crop in America that they had fetched remunerating Prices, whereas Prices yielding a Profit would, without the Operation of such Failure, have been obtained for these Parcels had the Growth of India been allowed the Difference of 3*d.* per Pound, which the Canadian and other British Colonial Produce had enjoyed for some Years. The Fact also of East Indian Tobacco having been used in England during the Scarcity of American Tobacco, at a Difference of about 3*d.* per Pound in Price, is urged as affording a conclusive Argument that it only needed an equivalent Reduction of the Duty to introduce Indian Tobacco into regular Consumption.

5. On these Grounds the Chamber of Commerce requested us to solicit from your Honourable Court Support to their Application for an Abatement of the Duty on Tobacco produced within your Territories; and we confidently hope that when the Disadvantage this Article of Commerce labours under when conveyed from India as compared with other British Colonies is pointed out, the Equalization solicited will be granted, without Opposition, upon any Occasion offering for bringing forward the Question in England.

We have, &c.

(Signed) W. MORISON.  
T. C. ROBERTSON.  
W. W. BIRD.

Fort William,  
30th April 1839.

From W. LIMOND Esq., Secretary Bengal Chamber of Commerce, to H. T. PRINSEP Esq.,  
Secretary to the Government of India.

Sir,

Fort William, 17th April 1839.

I am instructed by the Chamber of Commerce respectfully to solicit the Attention of the Honourable the President of the Council of India to the Position of Tobacco as an Article of Export to Great Britain.

The Duty in England on East Indian Tobacco is the same as that on Tobacco from the United States of America, 3*s.* per Pound, while on Canadian it is only 2*s.* 9*d.*

Were the Charge on East Indian brought to a Level with that imposed on Canadian, such a Stimulus would probably be imparted to its Cultivation here, and its Export to Britain, as is required for prosecuting the Trade to any Extent; but without such Encouragement, being an Article peculiarly liable to Deterioration during a long Voyage, the Export at present is quite insignificant.

Though a few small Parcels have been forwarded to England in the course of the last Eighteen Months, it has only been in consequence of the Failure of the Crop in America that they have fetched remunerating Prices, while Prices likely to yield a Profit would, without the Operation of such Failure, have been obtained for these had the Growth of India been allowed the Difference of 3*d.* per Pound which the Canadian Produce has enjoyed for some Years.

The Fact of East Indian Tobaccos having been used in England during the Scarcity of American Tobacco, at a Difference of about 3*d.* per Pound of Price, may be received as Proof that it only needs an equivalent Reduction of the Duty to introduce it into regular Consumption.

The Chamber forbears dwelling here on the Fact, so well known as it must be to Government, that India presents a boundless Field for the Cultivation of Tobacco.

Sensible of the Importance of encouraging the Development of the Agricultural Resources of India, and of multiplying and extending the Elements of its Commerce, his Honour, the Chamber presumes to hope, will judge it to be expedient, and be pleased to take an early Opportunity to urge on the Authorities at home the Propriety of according the Abatement of Duty sought, of according it too, though not without Deliberation, yet without Delay, as an Act alike of Justice and of Policy.

I have, &c.

Bengal Chamber of Commerce,  
17th April 1839.

(Signed) W. LIMOND, Secretary.

From H. T. PRINSEP Esq., Secretary to the Government in the General Department, to  
W. LIMOND Esq., Secretary to the Bengal Chamber of Commerce.

(No. 33.)

Sir,

Council Chamber, 24th April 1839.

I am directed to acknowledge the Receipt of your Letter, dated the 17th instant, soliciting that the Honourable the Court of Directors may be moved to obtain from the Government of England an Abatement of Duty on East Indian Tobacco from 3*s.* per Pound to that imposed upon the Canadian Tobacco, viz. 2*s.* 9*d.*

(43.—APP.)

X 4

2. In

Appendix, No. 5:

2. In reply I am directed to state, that the Government of India will forward the Representation of the Bengal Chamber of Commerce on this Subject, with a strong Recommendation in its Favour, to the Honourable Court of Directors.

I am, &amp;c.

(Signed) H. T. PRINSEP,  
Secretary to Government.

## LETTER TO INDIA in the Financial Department,

(No. 22.)

11th September 1839.

1. We have received from the Agricultural and Horticultural Society of India a Representation on the Subject of the Inequality of the Duties levied in this Country upon Tobacco and Rum, the Produce of the British Possessions in the East Indies, and similar Articles the Produce of the British Possessions in America and the West Indies.

2. We desire that in reply you will inform the Society that the Question has for some Time past occupied our Attention, but that an Application to Parliament on the Subject in the ensuing Session is contemplated.

## No. 6.

Appendix, No. 6. TREASURY MINUTE, dated 25th October 1833, respecting the Duty on PEPPER imported from ALEPPI.

(20,134.)

Read Report of the Commissioners of Customs, dated the 18th Instant, on a Memorial of Messrs. Brooke, Hulbert, Layton, and Hulbert, and others, Brokers and Dealers in Pepper, praying that the Duty of 1s. the Pound may be received on certain Quantities of that Article imported from Aleppi. The Commissioners report that Aleppi was, until very lately, deemed to be a British Possession within the Limits of the East India Company's Charter, but a Question having recently arisen how far Aleppi and Quiton on the Malabar Coast were British Possessions, it was stated that neither of these Possessions could be considered as such, being within the Possessions of the Rajah of Travancore, an independent Native Prince, and they directed their Officers to govern themselves accordingly in future Cases, and the Foreign Duty of 1s. 2d. was in consequence demanded upon the Pepper in Question; but as that Decision of the East India Company could not have been foreseen by the Importers of Pepper, they are of opinion that the Parties have an equitable Claim to the Admission of the Stock in hand at the Duties hitherto charged thereon; and they submit whether my Lords may not see fit to give further Directions in regard to future Importations from the Places in Question.

Give Authority to comply with the Parties Request, so far as relates to the Stock at present on hand.

Transmit to the Board of Trade for the Opinion of the Lords of that Committee with respect to the Mode in which this Trade ought hereafter to be conducted.

## No. 7.

Appendix, No. 7. ACT passed by the Right Honourable the GOVERNOR GENERAL of INDIA in COUNCIL, 30th May 1836, respecting IMPORTS and EXPORTS.

Act No. XIV. of 1836.

Regulations imposing  
Transit and Town  
Duties in the Interior,  
and fixing Rates of  
Import and Export  
Duty on Sea Goods,  
repealed;  
except as regards the  
Jumna Frontier Line,

and Duties on Wes-  
tern Salts.

Import Duties to be  
levied according to  
Schedule A. annexed.

1. It is hereby enacted, That from the First June next, such Parts of Regulations IX. and X. 1810, Regulation XV. 1825, and of any other Regulations of the Bengal Presidency as prescribe the Levy of Transit or Inland Customs Duties or of Town Duties, and likewise the Schedules of Duties and Provisions of any Kind contained in these, or any other Regulations for fixing the Amount of Duty to be levied upon Goods imported into or exported from the said Presidency by Sea, shall be repealed; provided, however, that nothing herein contained shall be construed to prevent the Levy of Duties at the Rates now in force at the Custom Houses and Chokies established on the Line of the Jumna, or on any Frontier Line; upon Goods crossing that Line for Import into or Export from the Territory of the East India Company by Land, nor to affect the Regulations in force for imposing and levying Duties on Salt the Produce of Western and Central India.

II. And it is hereby enacted, That Duties of Customs shall be levied on Goods imported by Sea into Calcutta, or into any other Place within the Provinces of Bengal and Orissa, according to the Rates specified in Schedule (A.) annexed to this Act, and with the Exceptions

Exceptions specified therein, and the said Schedule, with the Notes attached thereto, shall be taken to be a Part of this Act.

Appendix, No. 7.

III. And it is hereby further enacted, That Duties of Customs shall be levied upon Country Goods exported by Sea from any Port of Bengal or Orissa according to the Rates specified in Schedule (B.) annexed to this Act, with the Exceptions therein specified, and the said Schedule, with the Notes attached thereto, shall also be taken to be a Part of this Act.

Export Duties to be collected on Country Goods according to Schedule (B.) annexed.

IV. And it is hereby enacted, That no Goods or Articles whatsoever entered in either of the said Schedules as liable to Duty shall be exempted from the Payment of such Duty, or of any Part thereof, except under special Order from the Governor of Bengal: Provided, however, that it shall not be lawful for the Collector of Customs, or other Officer in charge of a Custom House, to pass free of Duty as heretofore any Baggage in actual Use, at his Discretion; and in case of any Person applying to have Goods passed as such, the Collector, acting under the Orders of the Board of Customs, Salt, and Opium, shall determine whether they be Baggage in actual Use, or Goods subject to Duty, under the Rules of this Act.

No Goods entered therein as liable to Duty to be exempted except by Order of Government;

but the Collector may pass Baggage belonging to Passengers at his Discretion.

V. And it is hereby enacted, That the Rules and Regulations now established for the Levy of Duties of Customs on Goods imported into or exported from Calcutta, and other Ports of the Presidency of Fort William in Bengal, shall continue to be in force, and shall be observed and applied for the Levy of the Import and Export Duties imposed by this Act, unless repealed or altered, or repugnant to the Provisions thereof.

Existing Rules to be enforced for levying the new Import and Export Duties.

VI. And it is hereby enacted, That it shall be lawful for the Governor of the Presidency of Fort William in Bengal, by an Order printed in the Calcutta Gazette, to fix a Place in any River or Port in Bengal or Orissa, beyond which Place it shall not be lawful for any inward-bound Vessel, save and except such Dhoonies and Country Craft as are referred to in Section XXII. of this Act, to pass until the Master or Commander shall have delivered to the Pilot on board, for the Purpose of being forwarded by the public Dawk or otherwise, as may be ordered by the Board of Customs, Salt, and Opium, a Manifest made out in the Form prescribed by Section 45, Regulation IX. 1810. And it is hereby enacted, That if the Manifest so delivered by the Master and Commander shall not contain a full and true Specification of all the Goods imported in the Vessel, the Master or Person in charge thereof shall be liable to a Fine of 1,000 Rupees; and any Goods or Packages that may be found on board in Excess of the Manifest so delivered, or differing in Quality or Kind, or in Marks and Numbers, from the Specification contained therein, shall be liable to be seized and confiscated, or to be charged with such increased Duties as may be determined by the Board of Customs, Salt, and Opium; and if any inward-bound Vessel shall remain outside, or below the Place so fixed by the Governor of Bengal, the Master or Commander shall in like Manner deliver to the Pilot, so soon as the Vessel shall anchor, a Manifest as above prescribed; and if any Vessel entering a Port for which there is a Custom House established shall lie at anchor therein for the Space of Twenty-four Hours, the Master and Commander whereof shall neglect to deliver the said Manifest to the Pilot on board, he shall for such Neglect be liable to forfeit the Sum of 1,000 Rupees, and no Entry or Port Clearance shall be given for such Vessel until the Fine is paid.

Place may be fixed by the Governor of Bengal beyond which an inward-bound Vessel is not to proceed until a Manifest has been delivered to Pilot to be forwarded.

Master to be responsible for its Correctness under Penalty of 1,000 Rupees.

Goods in Excess, or not corresponding with Manifest, to be seized and confiscated, or charged with increased Duties.

The Masters of Vessels lying below to deliver Manifests on coming to anchor; if remaining at anchor 24 Hours without sending Manifest to be subject to Penalty of 1,000 Rupees.

VII. And it is hereby enacted, That no Vessel shall be allowed to break Bulk until the Manifest described in the preceding Section of this Act, and another Copy thereof to be presented at the Time of applying for Entry inwards, shall have been received by the Collector of Customs, and Order shall have been given by the said Collector for the Discharge of the Cargo; and the said Collector may further refuse to give such Order, if he shall see fit, until any Port Clearances, Cockets, or other Papers known to be granted at the Places from which the Vessel is stated to have come, shall likewise be delivered to him.

No Vessel to break Bulk unless Two Copies of Manifest have been received;

and Entry may be refused until Papers of the Places of Departure are delivered.

VIII. And it is hereby enacted, That it shall be competent to the Collector of Customs at any Port of Bengal or Orissa, at his Discretion, to send One, or more Officers of Customs on board of any Vessel at any Time, and the Custom House Officer so sent shall remain on board of such Vessel by Day and by Night until the Vessel shall leave the Port, or until it be otherwise ordered by the Collector of Customs.

Collector may send Custom House Officer on board any Vessel, to remain on board till she sails.

IX. And it is hereby enacted, That any Master or Person in charge of such Vessel, who shall refuse to receive a Custom House Officer on board when so deputed as above provided, or shall not afford such Officer suitable Shelter and sleeping Accommodation while on board, shall be liable to Fine not exceeding the Sum of 500 Rupees for each Day during which such Officer shall not be received and provided with suitable Shelter and Accommodation, which Fine shall be adjudged by and at the Discretion of the Board of Customs, Salt, and Opium at Calcutta; and the Vessel by the Master or Person in charge of which such Fine shall have been incurred shall not be moved until the same shall be paid.

Persons refusing to admit Custom House Officers, or not giving them proper Accommodation, liable to Fine.

X. And it is hereby enacted, That whenever a Collector of Customs shall see Cause to direct that any Vessel shall be searched, he shall issue his Warrant or written Order for the same, addressed to the Custom House Officer on board, or to any other Officer under his Authority.

Collector may order a Vessel to be searched.

Bulk Heads to be broken open if not opened on Requisition.

Any concealed Goods to be confiscated.

Resistance or Refusal of Masters punishable with Fine of 1,000 Rupees.

Goods not to be landed or put on board till Entry of the Ship is duly made.

Cargo to be sent ashore and laden outwards according to existing Forms.

Goods unmanifested not to be landed in ordinary Form; but to be seized on board.

Master to be answerable that all Goods manifested are forthcoming and duly passed.

Under Penalty of 500 Rupees for each missing Package of unknown Value, or double Duty if assessable.

Rule for presenting an amended or supplemental Manifest.

Custom House Officers taking unauthorized Fees or Bribes subject to Penalty of 500 Rupees.

Same Penalty on Persons offering.

Collector to investigate and adjudge Confiscation.

Board's Confirmation necessary

Twenty or Thirty Days allowed to clear Inwards according to Tonnage;

after which the Master to pay Charges of the Custom House Officer.

Master to land Goods if Consignees do not; if these fail, Collector may land and warehouse;

Authority, and upon Production of such Order the Officer bearing it shall be competent to require any Cabins, Lockers, or Bulk-heads to be opened in his Presence, and if not opened upon his Requisition to break the same open, and any Goods that may be found concealed and that shall not be duly accounted for to the Satisfaction of the Collector of Customs shall be confiscated; and any Master or Person in charge of a Vessel who shall resist such Officer, or refuse to allow the Vessel to be searched when so ordered by the Collector of Customs, shall be liable, upon Conviction, for every such Offence to a Fine of 1,000 Rupees, to be adjudged by any Magistrate or Justice of the Peace of the Place.

XI. And it is hereby enacted, That no Goods shall be allowed to leave any Vessel or to be put on board thereof until Entry of the Vessel shall have been duly made in the Custom House of the Port, and Order shall have been given for Discharge of the Cargo thereof, as above provided; and it shall be the Duty of the Custom House Officer on board, and of all Officers of Customs, to seize as contraband any Goods which shall have been removed or put on board of any Vessel in contravention of the above Provision, or which any Attempt shall have been made to remove from, or to put on board of, any Vessel in contravention of the above Provision; and after Entry of the Vessel at the Custom House in due Form such Part of the Cargo as may not be intended and declared for Re-exportation in the same Vessel shall be sent to Land, and Export Cargo shall be laden on board thereof according to the Rules and Practice now in force; and if an Attempt be made to land or put on board Goods or Merchandize in contravention thereof, the Goods or Merchandize shall be liable to Seizure and Confiscation.

XII. Provided however, and it is hereby enacted, That no Goods shall be allowed to leave any Vessel under the said Rules unless the same be duly manifested; and any Goods found on board in excess of the Manifest, or not corresponding with the Specification and Description therein contained, shall be seized by the Custom House Officer on board, in order that they may be dealt with as prescribed in Section VI. of this Act; and if Goods entered in the Manifest shall not be found on board the Vessel, or if the Quantity found be short and the Deficiency be not duly accounted for, or if Goods sent out of the Vessel be not landed at the Custom House, or at such other Ghaut or Place as the Collector of Customs shall have prescribed or permitted, there to be passed in due Form, the Master or Commander shall be liable to a Penalty not exceeding 500 Rupees for every missing or deficient Package of unknown Value, and for twice the Amount of Duty chargeable on the Goods deficient and unaccounted for, if capable of being assessed therewith: Provided however, that nothing herein contained shall be construed to prevent the Collector of Customs from permitting the Master or Commander of any Vessel to amend obvious Errors or to supply Omissions from Accident or Inadvertence by furnishing an amended or supplemental Manifest, but the receiving of such shall always be discretionary.

XIII. And it is hereby enacted, That any Custom House Officer whatsoever, who shall demand or accept any Gratuity not authorized by any existing Regulation or Order of Government in consideration of doing, or of omitting to do, any Act in his official Capacity, shall forfeit for every such Offence the Sum of Five hundred Rupees, and any Person who shall offer a Bribe to any Custom House Officer in order to induce such Officer to act in a Manner inconsistent with his Duty, shall forfeit a like Sum; and these Penalties shall be adjudged on Conviction before any Magistrate or Justice of the Peace of the Town, District, or Place where the Custom House may be established by such Magistrate, and in default of Payment, any Person so convicted shall be committed to the Civil Gaol of the City or District until the Fine be paid, or for a Period not exceeding Six Months.

XIV. And it is hereby enacted, That when Goods shall be seized as contraband and liable to Confiscation the Collector of Customs shall investigate the Case, and, according to his Judgment, shall either release the Goods or adjudge them to Confiscation, and whenever he shall declare Goods to be confiscated he shall report his Proceedings for Confirmation and final Adjudication by the Board of Customs, Salt, and Opium; provided however, that nothing herein contained shall be construed to prevent the Governor of Bengal from ordering the Release of Goods seized, or from remitting any Penalty whatsoever that may be incurred for Contravention of the Customs Laws.

XV. And it is hereby further enacted, That Twenty Days, exclusive of Sundays and Holidays, shall be allowed for the Discharge of the Import Cargo of Vessels, not exceeding Six hundred Tons Burden, and Thirty Days, exclusive of Sundays and Holidays, for the Discharge of the Import Cargo of Vessels exceeding that Burden, and the said Periods shall be calculated from the Day of the Tidewater, or other Custom House Officer first going on board; and if the whole Cargo be not discharged by the Expiration of the above-stated Periods respectively, the Master or Commander shall be charged with the Tidewater's or other Officer's Wages and other Expenses for any further Period that he or they may be detained on board; and if the Owners, Importers, or Consignees do not bring their Goods to Land within the Periods above fixed, it shall be the Duty of the Master or Commander so to do; and if any Goods remain on board after the Time fixed as above for the Discharge of the Import Cargo, the Collector may order the same to be landed and warehoused for the Security of the Duties chargeable, and of any Freight and Primage and other Demands that may be due thereon, giving his Receipt to the Master for the same: Provided always, that



in all Cases it shall be lawful for the Collector, or other Officer in charge of the Custom House, with the Consent of the Master of the Vessel, to cause any Packages to be brought on shore and to be deposited in the Government Warehouse for the Security of the Duties and Charges thereon, although Twenty Days may not have expired from the Entry of such Vessel; and in case Goods so landed and warehoused, or any Goods brought to Land from any Vessel, be not claimed and cleared from the Custom House within Three Months from the Date of Landing, it shall be competent to the Collector to sell the same on account of the Duties, Freight, and other Charges incurred and due thereon.

and may land Packages before 20 Days with Consent of Master.

XVI. And it is hereby enacted, That a further Period of Fifteen Days, Sundays and Holidays excluded, shall be allowed for putting on board Export Cargo if the Vessel shall not exceed 600 Tons Burden, and Twenty Days if exceeding that Burden when the Lading and Unlading thereof shall be continuous, and the Master or Commander shall in such Case not be charged with the Wages and Expenses of the Custom House Officer on board until after the Expiration of such additional Periods respectively; and if a Vessel having discharged its Import Cargo shall be laid up, the Custom House Officer on board shall be withdrawn so soon as he shall certify that no Goods remain on board excepting necessary Stores and Articles for Use; and when a Vessel so laid up shall be entered at the Custom House for Receipt of Export Cargo, a Custom House Officer shall be sent on board, and the said last-mentioned Officer shall certify that no Goods are on board saving as above excepted, Twenty Days, exclusive of Sundays and Holidays as above, shall be allowed from the Date of such Certificate for the Lading outwards of a Vessel not exceeding 600 Tons, and Thirty Days for Vessels exceeding that Burden, after which Periods respectively the Master and Commander shall be charged with the Wages and Expenses of the Custom House Officer on board to the Date of the Vessel's sailing from the Port.

Further Period of 15 or 20 Days for continuous Lading for Export.

If the Vessel be laid up, Tidewater to search and leave, certifying that it is empty. 20 and 30 Days, according to Tonnage, allowed for lading a Vessel outwards after being laid up, but Search and Certificate that nothing is on board necessary.

XVII. And it is hereby enacted, That if any Person in charge of a Vessel shall have become liable to any Penalty, Fine, or Demand on account of any Act or Omission relating to Customs, the Collector of Customs shall be competent, subject to the Orders of the Board of Customs, Salt, and Opium, to refuse Port Clearance to such Vessel until the Fine shall be discharged.

When Penalty has been incurred by a Master, the Collector may refuse Port Clearance of the Vessel till it be paid.

XVIII. And it is hereby enacted, That upon any Goods passed through the Custom House for Shipment, the Application for which shall be presented after Port Clearance shall have been taken out, double the prescribed Duty shall in all Cases be levied, and if the Goods be free Five per Cent upon the Market Value shall be levied thereon.

Goods shipped after Port Clearance to pay double Duty, and 5 per Cent. if free.

XIX. And it is hereby enacted, That when a Vessel having cleared out from any Port shall put back from Stress of Weather, or it shall for any Damage or from other Cause be necessary that the Cargo of the Vessel that has cleared out shall be unshipped or relanded, a Custom House Officer shall be sent to watch the Vessel and take charge of the Cargo during such Relanding or Removal from on board; and the Goods on board such Vessel shall not be allowed to be transhipped or re-exported free of Duty by reason of the previous Settlement of Duty at the Time of first Export, unless the Goods shall be lodged in such Place as shall be allowed by the Collector of Customs, and shall remain while on Land or while on board of any other Vessels under special Charge of the Officers of Customs, until the Time of Re-export, and all Charges attending such Custody shall be borne by the Exporter or by the Applicant for this Advantage: Provided however, that in all Cases of Return to Port after Port Clearance, on account of Damage or for Stress of Weather, it shall be lawful for the Owner, or for the Master and Commander to re-enter the Vessel and land the Cargo under the Rules for the Importation of Goods, and the Export Duty shall in that Case be refunded and the Amount paid in Drawback be reclaimed, and the Goods be placed in all respects as before being passed for Exportation; and if Goods on account of which Drawback has been paid be not found on board the Vessel, the Master shall forfeit the entire Value thereof, unless he account for them to the Satisfaction of the Collector of Customs.

In case of Relanding for Damage, &c., Officer to proceed on board to watch;

and Cargo not to be exempt from Duty on Re-export unless all the while in charge of Custom House Officers.

Proviso for Re-importation when Duties and Drawbacks are to be refunded;

and Master to forfeit the Value of Drawback Goods not forthcoming.

XX. And it is hereby enacted, That when Goods shall be relanded before the Lading of any Vessel is complete, and Port Clearance has been granted, the Duty levied upon such Goods shall be returned to the Exporter, but no Refund shall be made of Duty paid on the Export of any Goods after Port Clearance shall have been granted for the Vessel on which the Goods were exported, except the Vessel shall have put back for Stress of Weather or for Damage, and the Goods shall have been relanded under the Rule contained in Section XIX. of this Act.

No refund of Export Duty after Port Clearance.

XXI. And it is hereby further enacted, That Vessels owned by Natives of Arabia and coming from the Ports thereof, and likewise the Vessels of any Country or Port of Asia not subject to the Dominion of the King of the United Kingdom of Great Britain and Ireland, excepting Dhoonies and small Craft from the Maldiva and Nicobar Islands as herein-under provided, shall be deemed Foreign Vessels.

Arabs and other Foreign Asiatic Vessels to be deemed Foreign.

XXII. And it is hereby enacted, That Dhoonies, Country Craft, and other small Vessels not brought into the Port of Calcutta by Pilots, shall be required to anchor and moor in such Part of the River Hooghly as shall be marked out by the Collector of Customs, with the Sanction of the Board of Customs, Salt, and Opium; and if any such Vessel shall anchor in any other Part of the River than as so marked out, and the Master or Person in charge thereof shall not immediately, upon being ordered so to do, move his Vessel to

Dhoonies, &c. to be required to anchor in a particular Part of the River.

Penalty for not moving said Ghat, when required, 100 Rupees.

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the Place marked out, he shall be liable to a Fine of 100 Rupees, to be adjudged by the Collector of Customs, and the Vessel, or any Part of its Equipment or Cargo, may be seized and sold in satisfaction of such Fine; and Goods shall be landed from such Vessels and put on board for Export according to such Rules and at such Places as shall be prescribed by the Collector of Customs; and Vessels of this Description coming from the Maldives or from the Nicobar Islands shall be considered as British Vessels.

### SCHEDULE (A.)

RATES of DUTY to be charged on Goods imported by SEA into any Port of the Presidency of FORT WILLIAM in BENGAL.

No.	Enumeration of Goods.	When imported on British Bottoms.	When imported on Foreign Bottom
1	Bullion and Coin - - -	Free	Free.
2	Precious Stones and Pearls - -	Ditto	Ditto.
3	Grain and Pulse - - -	Ditto	Ditto.
4	Horses and other living Animals.	Ditto	Ditto.
5	Ice - - -	Ditto	Ditto.
6	Coal, Coke, Bricks, Chalk, and Stones.	Ditto	Ditto.
7	Books printed in the United Kingdom or in any British Possession.	Ditto	3 per Cent.
8	Foreign Books - - -	3 per Cent.	6 per Cent.
9	Marine Stores, the Produce or Manufacture of the United Kingdom, or of any British Possession.	3 per Cent.	6 per Cent.
10	Do. do. the Produce or Manufacture of any other Place or Country.	6 per Cent.	12 per Cent.
11	Metals, wrought or unwrought, the Produce or Manufacture of the United Kingdom, or any British Possession.	3 per Cent.	6 per Cent.
12	Metals, do. do., excepting Tin, the Produce or Manufacture of any other Place.	6 per Cent.	12 per Cent.
13	Tin, the Produce of any other Place than the United Kingdom, or any British Possession.	10 per Cent.	20 per Cent.
14	Woollens, the Produce or Manufacture of the United Kingdom, or any British Possession.	2 per Cent.	4 per Cent.
15	Do., the Produce of any other Place or Country.	4 per Cent.	8 per Cent.
16	Cotton and Silk Piece Goods, Cotton Twist and Yarn, the Produce of the United Kingdom or of any British Possession.	3½ per Cent.	7 per Cent.
17	Do., the Produce of any other Place.	7 per Cent.	14 per Cent.
18	Opium - - -	24 Rs. per Seer of 80 Tolas.	24 Rs. per Seer of 80 Tolas.
19	Salt - - -	Rs. 3-4 per Md. of 80 Tolas per Seer.	Rs. 3-4 per Md. of 80 Tolas per Seer.
20	Alum - - -	10 per Cent.	20 per Cent.
21	Camphor - - -	10 per Cent.	20 per Cent.
22	Cassia - - -	10 per Cent.	20 per Cent.
23	Cloves - - -	10 per Cent.	20 per Cent.
24	Coffee - - -	7½ per Cent.	15 per Cent.
25	Coral - - -	10 per Cent.	20 per Cent.
26	Nutmegs and Mace - - -	10 per Cent.	20 per Cent.
27	Pepper - - -	10 per Cent.	20 per Cent.
28	Rattans - - -	7½ per Cent.	15 per Cent.
29	Tea - - -	10 per Cent.	20 per Cent.
30	Vermillion - - -	10 per Cent.	20 per Cent.
31	Wines and Liqueurs - - -	10 per Cent.	20 per Cent.



No.	Enumeration of Goods.	When imported on British Bottoms.	When imported on Foreign Bottoms.
32	Spirits, Consolidated Duty, including that levied heretofore through the Police of Calcutta. And the Duty on Spirits shall be rateably increased as the Strength exceeds of London Proof; and when imported in Bottles Five Quart Bottles shall be deemed equal to the Imperial Gallon.	9 As. per Imperial Gallon	16 As. per Imperial Gallon.
33	Articles not included in the above Enumeration.	3½ per Cent.	7 per Cent.

And when the Duty is declared to be ad valorem, it shall be levied on the Market Value, without Deduction; and if the Collector of Customs shall see Reason to doubt whether the Goods come from the Country from which they are declared to come by the Importer, it shall be lawful for the Collector of Customs to call on the Importer to furnish Evidence as to the Place of Manufacture or Production; and if such Evidence shall not satisfy the said Collector of the Truth of the Declaration, the Goods shall be charged with the highest Rate of Duty, subject always to an Appeal to the Board of Customs, Salt, and Opium.

And upon the Re-export by Sea of Goods imported, excepting Opium and Salt, provided the Re-export be made within Two Years of the Date of Import as per Custom House Register, and the Goods be identified to the Satisfaction of the Collector of Customs, there shall be retained One Eighth of the Amount of Duty levied, and the Remainder shall be repaid as Drawback; and if Goods be re-exported in the same Ship without being landed (always excepting Opium and Salt, in regard to which the special Rules in force shall continue to apply) there shall be no Import Duty levied thereon.

### SCHEDULE (B.)

RATES of DUTY to be charged upon GOODS exported by Sea from any Port or Place in the Presidency of FORT WILLIAM in BENGAL.

No.	Enumeration of Goods.	When exported on British Bottoms.	When exported on Foreign Bottoms.
1	Bullion and Coin	Free	Free.
2	Precious Stones and Pearls	Ditto	Ditto.
3	Books printed in India	Ditto	Ditto.
4	Horses and living Animals	Ditto	Ditto.
5	Opium purchased at Government Sales in Calcutta.	Ditto	Ditto.
6	Cotton Wool exported to Europe, the United States of America, or any British Possession in America.	Ditto	8 As. p. Md. of 80 Tolas to the Seer.
7	Ditto, ditto, exported to Places other than above.	As. 8 p. Md. of 80 Tolas p. Seer.	As. 16 p. Md. of 80 Tolas to the Seer.
8	Sugar and Rum exported to the United Kingdom, or to any British Possession.	Free	3 per Cent.
9	Ditto exported to any other Place.	3 per Cent.	6 per Cent.
10	Grain and Pulse of all Sorts	1 Anna per Bag not exceeding 2 Mds. of 80 Tolas to the Seer, or if exported otherwise than in Bags, ½ an Anna per Mu.	2 As. p. Bag not exceeding 2 Mds. of 80 Tolas to the Seer, or if exported otherwise than in Bags, 1 Anna per Maund.
11	Indigo	Rs. 3 p. Md. of 80 Tolas to the Seer.	Rs. 6 p. Md. of 80 Tolas to the Seer.
12	Lac Dye and Shell Lac	4 per Cent.	8 per Cent.
13	Silk, Raw Filature	3½ As. p. Seer of 80 Tolas	7 As. p. Seer of 80 Tolas.
14	Silk, Bengal Wound	3 As. p. Seer of 80 Tolas	6 As. p. Seer of 80 Tolas.
15	Tobacco	4 As. p. Maund	8 As. p. Maund.
16	All Country Articles not enumerated or named above.	3 per Cent.	6 per Cent.

And when the Duty is declared to be ad valorem, the same shall be levied on the Market Value of the Article at the Place of Export, without Deduction.

Appendix, No. 7.

And in settling for the Duties on Exports by Sea, Credit shall be given for Payment of Inland Customs Duty, and Drawback shall be allowed of any Excess of Duty paid upon Production of Ruwanas, under the following Conditions, until the 1st April 1837:

First.—That the Goods shall be identified, and Destination to the Port of Export proved in the usual Manner.

Second.—That the Ruwanas shall bear Date before the 1st April 1836, and the Goods shall not have been protected thereby, or by the Original thereof, more than Two Years.

And after the said 1st April 1837 Credit shall not be given, nor shall Drawback be allowed, of any Inland Customs or Land Frontier Duty paid at any Custom House or Chokee of the Jumna Frontier Line, or of Benares, except only upon the Article of Cotton Wool, covered by Ruwanas taken out at the Custom Houses of the Western Provinces, and proved to have been destined for Export by Sea when passed out of those Provinces.

## No. 8.

No. 8.

Act passed by the Honourable the PRESIDENT of the COUNCIL of INDIA in COUNCIL, 3d January 1838, respecting IMPORTS and EXPORTS in the PRESIDENCY of BOMBAY.

## Act No. I. of 1838.

I. It is hereby enacted, That, from the 1st February 1838, all Regulations of the Bombay Code passed before the Year 1827, and now in force, with the Exception of Sections I., II. and III., Regulation VI. 1799, and of Clause 2, Section VII., Regulation IX. 1800, and of Sections XIV., XVII., XX., XXI., and XXV., Regulation I. of 1805, and of the whole of Regulations II. 1810 and VI. 1814, shall be repealed.

II. And it is hereby enacted, That Chapters I., II., IV., VI., VIII. and IX. of Regulation XX., 1827 of the said Code, together with the Appendices A., B., C., E., H., I., J., K., of that Regulation, also Regulation II. 1831, Regulation XIII. 1831, Regulation I. 1832, Regulation IV. 1833, and Regulation IV. 1834 of the said Code; and all such Parts of any Regulations of the said Code as prescribe the Levy of Transit or Inland Customs Duties, or as require the Payment of any Fee whatever on account of any Vessel which may enter any Port in the Territories subject to the Bombay Presidency, and likewise the Provisions of any Kind contained in those or in any other Regulations, for fixing the Amount of Duty to be levied on Goods imported or exported by Sea at any Place within the Limits of the Bombay Presidency, or the Drawback payable on the same, shall be repealed; and it is further enacted, that Act No. II. of 1836 shall likewise be repealed, except in so far as it repeals any Regulation of the Bombay Code.

III. Provided always, That nothing contained in the Two preceding Sections of this Act shall be construed to prevent the Levy of any Town Duty, or of any Municipal Tax, or of any Toll on any Bridge, Road, Canal, or Causeway, for Repair and Maintenance of the same; or of any Fee for the Erection and Maintenance of Lighthouses.

IV. And it is hereby enacted, That Duties of Customs shall be levied on Goods imported by Sea into any Place in the Territories subordinate to the Government of the Presidency of Bombay, after the said 1st February next, according to the Rates specified in Schedule (A.) annexed to this Act, and with the Exceptions specified therein, and the said Schedule, with the Notes attached thereto, shall be taken to be a Part of this Act.

V. And it is hereby further enacted, That Duties of Customs shall be levied upon Country Goods exported by Sea from any Ports of the Bombay Presidency after the said 1st February next, according to the Rates specified in Schedule (B.) annexed to this Act, with the Exceptions therein specified, and the said Schedule, with the Notes attached thereto, shall also be taken to be a Part of this Act.

VI. Provided however, That the Ships of any European Nation having Firman Privileges in the Port of Surat shall not be subject to further Duties of Import or Export than may be prescribed by their Firmans respectively; any thing in the Schedules or in this Act notwithstanding.

VII. And it is hereby enacted, That Duties of Customs shall be levied on Goods passing by Land into or out of Foreign European Settlements situated on the Line of Coast within the Limits of the Presidency of Bombay, at the Rates prescribed in the Schedules of this Act for Goods imported or exported on Foreign Bottoms at any British Port in that Presidency.

VIII. And it is hereby enacted, That it shall be lawful for the Governor in Council of the Presidency of Bombay to declare, by Notice to be published in the Gazette of that Presidency, that the Territory of any Native Chief, not subject to the Jurisdiction of the Courts and Civil Authorities of that Presidency, shall be deemed to be Foreign Territory, and to declare Goods passing into or out of such Territory liable either to the Duty fixed for British or for Foreign Bottoms, as the said Governor in Council may think fit.

IX. And

IX. And it is hereby enacted, That for the Levy of Duties of Customs as above provided on Goods exported by Land to, or imported by Land from, such Foreign Territories, Customs Chokees may be established at such Places as may be determined by the said Governor in Council, and every Officer at every such Chokee shall have Power to detain Goods passing into or out of any such Foreign Territory, and to examine and ascertain the Quantities and Kinds thereof; and such Goods shall not be allowed to pass across the Frontier Line out of or into the Territory of the East India Company until the Owner or Person in charge thereof shall produce and deliver a Certificate showing that the Customs Duty leviable thereupon has been paid in full.

X. And it is hereby enacted, That it shall be lawful for the said Governor in Council to appoint such Officers as he may think fit to receive Money on account of Customs Duties and grant Certificates of the Payment thereof, and that such a Certificate being delivered to any Chokee Officer shall entitle Goods to cross the Frontier into or out of the East India Company's Territories, provided that the Goods correspond in Description with the Specification thereof contained in such Certificate, and that the Certificate show the entire Amount of Duty leviable on those Goods to have been duly paid; and if upon Examination the Goods brought to any Chokee be found not to correspond with the Specification entered in the Certificate presented with the same, the Difference shall be noted on the Face of the Certificate, and if the Payment of Duty certified therein shall not cover the entire Amount of Duty leviable on the Goods as ascertained at such Examination, the Goods shall be detained until a further Certificate for the Difference shall be produced.

XI. And it is hereby enacted, That the said Governor in Council shall give public Notice in the Official Gazette of the Presidency of Bombay of the Appointment of every Officer appointed to receive Customs Duties on Goods crossing the Land Frontier of the said Foreign Territories, and the Officers so appointed shall, on Receipt of Money tendered as Customs Duty, be bound to give to any Merchant or other Person applying for the same a Certificate of Payment, and to enter therein the Specification of Goods with the Values and Description thereof according to the Statement furnished by the Person so applying, provided only that the proper Duty leviable thereupon, according to the Descriptions and Values stated, be covered by the Payment made.

XII. And it is hereby enacted, That no Certificate shall be received at any Chokee that shall bear Date more than Thirty Days before the Date when the Goods arrive at the Chokee; provided however, that any Person who has taken out a Certificate from any authorized Receiver of Customs Duties shall at any Time within the said Period of Thirty Days, on satisfying such Receiver that such Certificate has not been used, and on delivering up the original, be entitled to receive a renewed Certificate with a fresh Date, without further Payment of Duty.

XIII. And it is hereby enacted, That it shall be lawful for the said Governor in Council to prescribe by public Notice in the official Gazette of the Presidency of Bombay by what Routes Goods shall be allowed to pass into or out of any such Foreign Territory as is described in Sections VII. and VIII. of this Act; and after such Notice shall be given, Goods which may be brought to any Chokee established on other Routes or Passes than those so prescribed shall, if provided with a Certificate, be sent back, and if not provided with a Certificate, shall be detained, and shall be liable to Confiscation by the Collector of Customs, unless the Person in charge thereof shall be able to satisfy the said Collector that his carrying them by that Route was from Ignorance or Accident.

XIV. And it is hereby enacted, That Goods which may be passed, or which an Attempt may be made to pass across any Frontier guarded by Chokees between Sunset and Sunrise, or in a clandestine Manner, shall be seized and confiscated.

XV. And it is hereby enacted, That any Chokee Officer who shall permit Goods to pass across the Frontier when not covered by a sufficient Certificate, or who shall permit Goods to pass by any prohibited Route, shall be liable, on Conviction before the Collector of Customs, to Imprisonment for a Term not exceeding Six Months, and to a Fine not exceeding 500 Rupees, commutable, if not paid, to Imprisonment for a further Period of Six Months.

XVI. And it is hereby enacted, That if any Chokee Officer shall needlessly and vexatiously injure Goods under the Pretence of Examination, or in the course of his Examination, or who shall wrongfully detain Goods for which there shall be produced a sufficient Certificate, such Officer shall, on Conviction before the Collector of Customs, or before any Magistrate or joint Magistrate, be liable to Imprisonment for a Term not exceeding Six Months, and to Fine not exceeding 500 Rupees, commutable, if not paid, to Imprisonment for a further Period of Six Months.

XVII. And it is hereby enacted, That all Goods imported by Sea into any Port of the Presidency of Bombay from any Foreign European Settlement in India, or from any Native State, the Inland Trade of which has been declared by the Governor in Council of the Presidency of Bombay, under Section VIII. of this Regulation, to be subject to the Duties levied on Foreign Bottoms, shall be liable to the same Duties as are imposed by Schedule (A.) on Imports on Foreign Bottoms.

Appendix, No. 8.

XVIII. And it is hereby enacted, That no Goods whatsoever entered in either of the Schedules of this Act as liable to Duty shall be exempted from the Payment of such Duty, or of any Part thereof, except under special Order from the Governor in Council of the Presidency of Bombay: Provided always, that it shall and may be lawful for the Collector of Customs, or other Officer in-charge of a Custom House, to pass free-of Duty any Baggage in actual Use at his Discretion; and if any Person shall apply to have Goods passed as such Baggage, the Collector, acting under the Orders of the Government, shall determine whether they be Baggage in actual Use, or Goods subject to Duty under the Provisions of this Act.

XIX. Provided always, That when Goods are imported at any Port of the Bombay Presidency from any other Port in that Presidency under Certificate that the Export Duty specified in Schedule (B.) has been duly paid thereon, or that there has been a Re-export, and that the Import Duty specified in Schedule (A.) has been duly paid, the said Goods shall be admitted to free Entry.

XX. Provided also, That when Duties of Customs shall have been paid on any Goods at any Port in any Part of the Territories of the East India Company not subject to the Presidency of Bombay, and when such Goods shall subsequently be imported at any Port of the Presidency of Bombay, Credit shall be given at such last-mentioned Port for the Sum that may be proved by the Production of due Certificates to have been so paid.

XXI. And it is hereby enacted, That it shall be lawful for the Governor in Council of the Presidency of Bombay from Time to Time, by Notice in the official Gazette of that Presidency, to fix a Value for any Article or Number of Articles liable to ad valorem Duty; and the Value so fixed for such Articles shall, till altered by a similar Notice, be taken to be the Value of such Articles for the Purpose of levying Duty on the same.

XXII. And it is hereby enacted, That when Goods liable to Duty for which a Value has not been fixed by such a Notice as is above directed, or for which a fixed Duty has not been declared by the Schedules annexed to this Act, are brought to any Custom House in the Presidency of Bombay for the Purpose of being passed for Importation or Exportation, the Duty leviable on such Goods shall be levied ad valorem; that is to say, according to the Market Value of such Goods at the Place and Time of Importation or Exportation, as the Case may be.

XXIII. And it is hereby enacted, That the Market Value for Assessment of Duties on ad valorem Goods shall be declared by the Owner, Consignee, or Exporter, or by the Agent or Factor for any of these respectively, upon the Face of the Application to be given in by him in Writing for the passing of the Goods through the Custom House; and the Value so declared shall include the Packages or Materials in which the Goods are contained; and the Application shall truly set forth the Name of the Ship in which the Goods have been imported or are to be exported, the Name of the Master of the said Ship, the Colours under which the said Ship sails, the Number, Description, Marks, and Contents of the Packages, and the Country in which the Goods were produced.

XXIV. And it is hereby enacted, That every such Declaration, when duly signed, shall be submitted to the Officer of Customs appointed to appraise Goods at the Custom House, and if it shall appear to him that the same is correct he shall countersign it as admitted; but if any Part or the Whole of the Goods shall seem to him to be undervalued in such Declaration, he shall report the same to the Collector of Customs, who shall have Power to take the Goods, or any Part thereof, as purchased for the Government at the Price so declared; and whenever the Collector of Customs shall so take Goods for the Government, Payment therefor shall be made to the Consignee or Importer if the Goods be

entire Value as declared shall be paid without Deduction on account of Customs Duty.

XXV. And it is hereby enacted, That it shall be lawful for the Governor in Council of the Presidency of Bombay to declare by public Notice in the official Gazette of that Presidency what Places within the same shall be Ports for the Landing and Shipment of Merchandize, and any Goods that may be landed, or which an Attempt may be made to land, at any other Port than such as shall be so declared, shall be seized and confiscated.

XXVI. And it is hereby enacted, That when any Vessel shall arrive in any Port of the Presidency of Bombay the Master shall deliver a true Manifest of the Cargo on board, made out according to the Form annexed to this Act and marked C. to the first Person duly empowered to receive such Manifest that may come on board; and if no such Person shall have come on board before the Anchor of the said Vessel is dropped, then the Manifest shall be forwarded to Land on board of the first Boat that leaves the Vessel after dropping Anchor, and if the Port be up a River or at a Distance from the Land first made, then it shall be lawful for the said Governor in Council, by an Order published in the official Gazette of the Presidency, to fix a Place in any such River or Port, beyond which Place it shall not be lawful for any Inward-bound Vessel, except such Country Craft as are

are described in Sections LI. and LII. of this Act to pass until the Master shall have forwarded in such Manner as may be ordered by the said Governor in Council such a Manifest as is required by this Act.

XXVII. And it is hereby enacted, That if the Manifest so delivered by the Master shall not contain a full and true Specification of all the Goods imported in the Vessel, the said Master shall be liable to a Fine of 1,000 Rupees; and any Goods or Packages that may be found on board in excess of the Manifest so delivered, or differing in Quality or Kind, or in Marks and Numbers, from the Specification contained therein, shall be liable to be seized by any Customs Officer and confiscated, or to be charged with such increased Duties as may be determined by the Collector of Customs under the Orders of Government.

XXVIII. And it is hereby enacted, That if any Inward-bound Vessel shall remain outside or below the Place that may be fixed by the said Governor in Council for the first Delivery of Manifests, the Master shall deliver a Manifest as herein-before prescribed to the first Person duly empowered to receive such Manifest that may come on board; and if any Vessel entering a Port for which there is a Custom House established shall lie at anchor there for the Space of Twenty-four Hours, the Master whereof shall refuse to deliver the said Manifest in the Manner above prescribed, he shall for such Refusal be liable to a Fine not exceeding 1,000 Rupees; and no Entry or Port Clearance shall be given for such Vessel until the Fine is paid.

XXIX. And it is hereby enacted, That no Vessel shall be allowed to break Bulk until a Manifest as required by this Act, and another Copy thereof to be presented at the Time of applying for Entry Inwards, if so required by the Collector of Customs, shall have been received by the said Collector, nor until Order shall have been given by the said Collector for the Discharge of the Cargo; and that the said Collector may further refuse to give such Order if he shall see fit until any Port Clearances, Cockets, or other Papers known to be granted at the Places from which the Vessel is stated to have come, shall likewise be delivered to him.

XXX. And it is hereby enacted, That no Goods shall be allowed to leave any Vessel or to be put on board thereof until Entry of the Vessel shall have been duly made in the Custom House of the Port, and until Order shall have been given for Discharge of the Cargo thereof, as above provided; and it shall be the Duty of every Customs Officer to seize as contraband any Goods which have been removed or put on board of any Vessel in contravention of the above Provision, or which an Attempt shall have been made to remove from or to put on board of any Vessel in contravention of the above Provision; and after Entry of the Vessel at the Custom House in due Form, such Part of the Cargo as may not be declared for Re-exportation in the same Vessel shall be sent to Land, and Export Cargo shall be laden on board according to the Forms and Rules that may be prescribed for the Port by this Act or by Order of the Governor in Council of the Presidency of Bombay, and if an Attempt be made to land or put on board Goods or Merchandise in contravention of the Forms and Rules so prescribed, the Goods shall be liable to Seizure and Confiscation.

XXXI. And it is hereby enacted, That if Goods entered in the Manifest of a Vessel shall not be found on board that Vessel, or if the Quantity found be short, and the Deficiency be not duly accounted for, or if Goods sent out of the Vessel be not landed at the Custom House or at such other Place as the Collector of Customs shall have prescribed, the Master shall be liable to a Penalty not exceeding Five hundred Rupees for every missing or deficient Package of unknown Value, and for twice the Amount of Duty chargeable on the Goods deficient and unaccounted for if the Duty can be ascertained; provided however, that nothing herein contained shall be construed to prevent the Collector of Customs from permitting at his Discretion the Master of any Vessel to amend obvious Errors, or to supply Omissions from Accident or Inadvertence by furnishing an amended or supplemental Manifest.

XXXII. And it is hereby enacted, That there shall in every Port of the Bombay Presidency be One or more Places appointed for the landing and Shipment of Goods, and Goods shall not be landed at any other Place without the special Order in Writing of the Collector of Customs for the Port; and if any Goods be landed, or an Attempt be made to land any Goods at any other than the said authorized Places, without such Order, they shall be seized and confiscated.

XXXIII. And it is hereby enacted, That if the Governor in Council shall see fit, for the Security of Customs at any Port, to maintain special Establishments of Boats for the landing and shipping of Merchandise, or to license and register the Cargo Boats plying in any Ports, then, after due Notification thereof, it shall not be lawful for any Person to convey Goods to or from any Vessel in such Port otherwise than in the Boats so authorized and prescribed, except under special Permit from the Collector of Customs at the Port; and any Goods that may be found on board of other Boats than those so authorized for the Port shall be liable to be seized by any Officer of Customs, and shall be liable to Confiscation.

XXXIV. And it is hereby enacted, That when the Governor in Council of the Presidency of Bombay shall see fit to maintain at any Port an Establishment of Officers to be



Appendix. No. 8.

sent on board of Vessels to watch their unloading and lading, then, after due Notification shall have been given that such Establishment is so maintained at any Port, the Collector of Customs at that Port shall have Power, at his Discretion, to send One or more Officers of such Establishment, to remain on board of any Vessel in such Port by Night and by Day, until the Vessel shall leave the Port or it shall be otherwise ordered by the Collector.

XXXV. And it is hereby enacted, That any Master of such Vessel at such Port who shall refuse to receive such Officer with One Servant on board, when such Officer shall be so deputed as above provided, or shall not afford such Officer and such Servant suitable Shelter and sleeping Accommodation while on board, and likewise furnish them with a due Allowance of fresh Water if necessary; and with the Means of cooking on board, shall be liable to Fine not exceeding the Sum of One hundred Rupees for each Day during which such Officer and Servant shall not be received and provided with suitable Shelter and Accommodation.

XXXVI. And it is hereby enacted, That whenever a Collector of Customs shall see Cause to direct that any Vessel shall be searched, he shall issue his Warrant or written Order for such Search, addressed to any Officer under his Authority, and upon Production of such Order the Officer bearing it shall be competent to require any Cabins, Lockers, or Bulk-heads to be opened in his Presence, and if they be not opened upon his Requisition, to break the same open, and any Goods that may be found concealed, and that shall not be duly accounted for to the Satisfaction of the Collector of Customs, shall be liable to Confiscation and any Master or Person in charge of a Vessel who shall resist such Officer, or refuse to allow the Vessel to be searched when so ordered by the Collector of Customs, shall be liable upon Conviction for every such Offence to a Fine of One thousand Rupees.

XXXVII. And it is hereby enacted, That every Master of a Vessel who shall remove from such Vessel, or put on board thereof, any Goods, or cause or suffer any Goods to be removed from thence, or put on board thereof, between Sunset and Sunrise, or on any Day when the Custom House is closed for Business, without Leave in Writing obtained from the Collector of Customs, shall be punished with a Fine not exceeding Five hundred Rupees.

XXXVIII. And it is hereby enacted, That no Cargo Boat laden with Goods intended for Exportation by Sea shall make fast to, or lie alongside of, any Vessel on board of which there shall be a Customs Officer stationed, unless there shall be on board the Boat, or have been received by the said Customs Officer, a Custom House Permit or Order for the Shipment of the Goods, and the Goods on board of any Boat that may so be alongside or be made fast to a Vessel, if such Goods be not covered by a Custom House Pass accompanying them or previously received by the Customs Officer on board the said Vessel, shall be liable to Confiscation.

XXXIX. And it is hereby enacted, That when Goods shall be sent from on board of any Vessel having a Customs Officer on board for the Purpose of being landed and passed for Importation, there shall be sent with each Boat-load or other separate Despatch a Boat Note, specifying the Number of Packages, and the Marks and Numbers or other Description thereof, and such Boat Note shall be signed by an Officer of the Vessel, and likewise by the Customs Officer on board; and if any imported Goods be found in a Boat proceeding to land from such a Vessel without a Boat Note, or if, being accompanied by a Boat Note, they be found out of the proper Track between the Ship and the proper Place of landing, the Boat containing such Goods may be detained by any Officer of Customs duly authorized by the Collector, and unless the Cause of Deviation be explained to the Satisfaction of the Collector of Customs the Goods shall be liable to Confiscation.

XL. And it is hereby enacted, That when Goods shall be brought to be passed through the Custom House, either for Importation or Exportation by Sea, if the Packages in which the same may be contained shall be found not to correspond with the Description of them given in the Application for passing them through the Custom House; or if the Contents thereof be found not to have been correctly described in regard to Sort, Quality, or Quantity; or if any Goods not stated in the Application be found concealed in or mixed up with the specified Articles, all such Packages, with the whole of the Goods contained therein, shall be liable to Confiscation.

XLI. And it is hereby enacted, That if any Person after Goods have been landed, and before they have been passed through the Custom House, removes or attempts to remove them with the Intention of defrauding the Revenue, the Goods shall be liable to Confiscation, unless it shall be proved to the Satisfaction of the Collector of Customs that the Removal was not sanctioned by the Owner or by any Person having an Interest in or Power over the Goods.

XLII. And it is hereby enacted, That it shall be lawful for the Collector of Customs, whenever he shall see fit, to require that Goods brought by Sea and stowed in Bulk shall be weighed or measured on board Ship before being sent to Land, and to levy Duty according to the Result of such Weighing or Measurement.

XLIII. And it is hereby enacted, That on Application by the Exporter of any Salt that has paid the Excise Duty fixed by Act No. XXVII. of 1837, a Certificate shall be granted by the Collector of Customs at the Place of Export, under Authority of which Certificate the Quantity of Salt specified therein shall be landed at any other Port of the said Presidency of Bombay, and shall be passed from such Port into the Interior, without the Levy of any further Duty either of Excise or of Customs.

XLIV. And it is hereby enacted, That when a Customs Officer shall be sent on board of any Vessel to superintend the Delivery of Cargo, Twenty Days, exclusive of Sundays and Holidays, shall be allowed for the Discharge of the Import Cargo of Vessels not exceeding Six hundred Tons Burden, and Thirty Days, exclusive of Sundays and Holidays, for the Discharge of the Import Cargo of Vessels exceeding that Burden, and the said Periods shall be calculated from the Day when the Customs Officer first went on board; and if the whole Cargo be not discharged by the Expiration of the above-mentioned Periods, the Master shall be charged with the Wages of such Officer, and other Expenses, for any further Period that such Officer may be detained on board; and if the Owners, Importers, or Consignees do not bring their Goods to Land within the Periods above fixed, it shall be the Duty of the Master so to do.

XLV. And it is hereby enacted, That when there shall be no Customs Officer sent aboard Vessels discharging Cargo, it shall be lawful for the Collector of Customs to fix a Period, not being less than Twenty Days, for the Discharge thereof and Clearance of the Vessel Inwards; and if any Goods remain on board after the Time so fixed, or after the Time allowed in the last preceding Section of this Act, the Collector may order the same to be landed and warehoused for the Security of the Duties chargeable thereon, and of any Freight and Primage and other Demands that may be due thereon, giving his Receipt to the Master for the same: Provided always, that in all Cases it shall be lawful for the Collector or other Officer in charge of the Custom House, with the Consent of Master of the Vessel, to cause any Packages to be brought on shore and to be deposited in the Government Warehouses for the Security of the Duties and Charges thereon, although Twenty Days may not have expired from the Entry of such Vessel; and in case any Goods brought to Land from any Vessel be not claimed and cleared from the Custom House within Three Months from the Date of Entry of the Ship in which such Goods were imported, it shall be competent to the Collector to sell the same on account of the Duties and other Charges due thereon, and the Balance remaining after deducting the said Duties and Charges shall be held in Deposit, and paid to the Owner on Application.

XLVI. And it is hereby enacted, That when a Customs Officer shall be sent on board of any Vessel discharging Cargo, a farther Period of Fifteen Days, Sundays and Holidays excluded, beyond the Twenty Days above specified, shall be allowed for putting on board Export Cargo if the Vessel shall not exceed Six hundred Tons Burden, and Twenty Days if it exceed that Burden, when the lading and unlading thereof shall be continuous, and the Master or Commander shall in such Case not be charged with the Wages and Expenses of the Customs Officer on board until after the Expiration of such additional Period; and if a Vessel having discharged its Import Cargo shall be laid up, the Customs Officer on board shall certify that no Goods remain on board except necessary Stores and Articles for Use, and when a Vessel so laid up shall be entered at the Custom House for Receipt of Export Cargo, a Customs Officer shall be sent on board, and if the said last-mentioned Officer shall certify that no Goods are on board except as above excepted, Twenty Days, exclusive of Sundays and Holidays, as above, shall be allowed from the Date of such Certificate for the Lading outwards of a Vessel not exceeding Six hundred Tons, and Thirty Days for Vessels exceeding that Burden, after which Periods respectively the Master shall be charged with the Wages and Expenses of the Customs Officer on board to the Date of the Vessel's sailing from the Port.

XLVII. And it is hereby enacted, That when upon Application from the Master of any Vessel the Customs Officer shall be removed from on board thereof, under the Provisions to that Effect contained in the last preceding Section of this Act, if the Master of such Vessel shall, before a Customs Officer have again been placed in such Vessel, put on board of such Vessel, or cause or suffer to be put on board of such Vessel, any Goods whatever, such Master shall be punished with a Fine not exceeding 1,000 Rupees, and the Goods shall be liable to be reloaded for Examination at the Expense of the Shippers, upon Requisition to that Effect from the Collector of Customs.

XLVIII. And it is hereby enacted, That upon any Goods liable to Duty that may be passed through the Custom House for Shipment, the Application for which shall be presented after Port Clearance shall have been taken out, double of the prescribed Duty shall in all Cases be levied, and if the Goods be free or have already paid Import Duty, or have been imported free under Certificate, Five per Cent. upon the Market Value shall be levied thereon, or if the same be imported Goods entitled to Drawback the Drawback shall be forfeited, but no separate Duty shall be levied on Drawback Goods.

XLIX. And it is hereby enacted, That when a Vessel having cleared out from any Port shall put back from Stress of Weather, or it shall for any Damage or from other Cause be necessary that the Cargo of a Vessel that has cleared out shall be unshipped or reloaded, a



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Customs Officer shall be sent to watch the Vessel and take charge of the Cargo during such relanding or Removal from on board, and the Goods on board such Vessel shall not be allowed to be transhipped or re-exported free of Duty by reason of the previous Settlement of Duty at the Time of first Export, unless the Goods shall be lodged in such Place as shall be allowed by the Collector of Customs, and shall remain while on Land; or while on board of any other Vessel, under special Charge of the Officers of Customs until the Time of Re-export, and all Charges attending such Custody shall be borne by the Exporter; provided, however, that in all Cases of Return to Port after Port Clearance on account of Damage or for Stress of Weather, it shall be lawful for the Owner or for the Master to enter the Vessel and land the Cargo under the Rules for the Importation of Goods, and the Export Duty shall in that Case be refunded, and the Amount paid in Drawback be reclaimed, and if Goods on account of which Drawback has been paid be not found on board the Vessel, the Master shall be liable to a Fine not exceeding the entire Value thereof, unless he account for them to the Satisfaction of the Collector of Customs.

L. And it is hereby enacted, That when Goods shall be relanded before the Landing of any Vessel is complete, and before Port Clearance has been granted, the Duty levied upon such Goods shall be returned to the Exporter, but no Refund shall be made of Duty paid on the Export of any Goods after Port Clearance shall have been granted for the Vessel on which the Goods were exported, unless the Vessel shall have put back for Stress of Weather or for Damage, and the Goods shall have been relanded under the Rule contained in the last preceding Section of this Act.

LI. And it is hereby enacted, That it shall be lawful for the said Governor in Council to establish Rules for the anchoring of the Coasting and Country Craft of the British Territories, for the Delivery of Manifests of the Cargo of such Vessels, and for the landing of Goods therefrom and shipping of Goods therein; and that whoever being in charge of any such Craft shall knowingly contravene any such Rule, shall be liable to a Fine not exceeding 100 Rupees for each Offence.

LII. And it is hereby enacted, That Pattamars, Dhonies, Botellos, and other small Craft from the Maldivie or Laccadiye Islands, or from the Native Ports of Kattywar, Cutch, and Scinde, shall be treated in the Ports of the Bombay Presidency like the Coasting Craft of the British Territory, provided that they conform to such special Regulations as to the Place of anchoring and Mode of landing and shipping Goods as may be made by the Governor in Council of Bombay for such Vessels in the several Ports of the Bombay Presidency.

LIII. And it is hereby enacted, That no Drawback shall be allowed on Goods shipped on such Native Craft as are described in the last preceding Section of this Act.

LIV. And it is hereby enacted, That Goods exported in the same Vessels if manifested for Re-export shall not be subject to Import or Export Duty, and if any Goods brought to any Port in any Vessel be transhipped in such Port, they shall in all Cases be subject to the same Duty as if they had been landed and passed through the Custom House for Re-exportation in the Vessel into which they may be transhipped.

LV. And it is hereby enacted, That no Transshipment shall be made of any Goods except under special Order in Writing from the Collector of Customs of the Port, and an Officer of Customs shall in all Cases be deputed to superintend the Removal of the Goods from Vessel to Vessel.

LVI. And it is hereby enacted, That at every Port subordinate to the Bombay Presidency, the Port of Bombay excepted, an Anchorage Fee shall be levied once at each Port, according to the Burden, on all Country Craft above the Burden of (100) One hundred Maunds, at the Rates herein-under specified.

		Fees, (Rupees).	
Above 10 Candies, (equal to 100 Maunds.)	not exceeding 20 Candies, (200 Indian Maunds.)	1	0
20 —	40 —	1	8
40 —	60 —	2	0
60 —	80 —	2	8
80 —	100 —	3	0
100 —	150 —	3	8
150 —	200 —	4	0
200 —	250 —	4	8
250 —	300 —	5	0
300 —	350 —	5	8
350 —	400 and upwards,	6	0

LVII. And it is hereby enacted, That in all Cases in which under this Act Goods are liable to Confiscation, the Collector of Customs of the Place where those Goods may be shall be competent to adjudge such Confiscation.

LVIII. And it is hereby enacted, That if any Person in charge of a Vessel shall have become liable to any Fine on account of any Act or Omission relating to Customs, the Collector

Collector of Customs shall be competent, subject to the Order of the Governor in Council of the Presidency of Bombay, to refuse Port Clearance to such Vessel until the Fine shall be discharged.

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LIX. And it is hereby enacted, That it shall be lawful for any Collector of Customs, or other Officer who may be authorized to adjudicate Customs Cases, if he shall decide that a Seizure of Goods made under the Authority of this Act was vexatious and unnecessary, to adjudge Damages to be paid to the Proprietor by the Customs Officer who made such vexatious Seizure, besides ordering the immediate Release of the Goods; and if the Proprietor accept such Damages, no Action shall thereafter lie against the Officer of Customs in any Court of Justice on account of such Seizure; and if such adjudicating Officer shall decide that the Seizure was warranted, but shall deem that the Penalty of Confiscation is unduly severe, it shall be lawful for him to mitigate the same to the Extent of the Levy of Double Duty; and if the said Officer shall adjudge Confiscation, it shall further be lawful for him to order that from the Proceeds of the Sale of the Goods a Proportion, not exceeding One Half, shall be distributed in Rewards amongst such Officers as he shall deem entitled thereto, and in such Proportion as he may direct to each respectively.

LX. And it is hereby enacted, That all Officers of Customs shall, as heretofore, be amenable to the Civil Courts of the Presidency or Island of Bombay by Action for Damages on account of any executive Acts done in their official Capacity at the Suit of the Parties injured by such Acts: Provided however, that no Suit shall lie against a Collector of Customs or other Officer for any Judicial Award in a Matter of Customs passed under the preceding Section of this Act.

LXI. And it is hereby enacted, That whoever intentionally obstructs any Officer in the Exercise of any Powers given by this Act to such Officer shall be punished with Imprisonment for a Term not exceeding Six Months, or Fine not exceeding 1,000 Rupees, or both.

EXII. And it is hereby enacted, That whoever, being an Officer appointed under the Authority of this Act, shall accept or obtain or attempt to obtain from any Person any Property as a Consideration for doing or forbearing to do any official Act, shall be punished with Imprisonment for a Term not exceeding Two Years, or Fine, or both.

LXIII. And it is hereby enacted, That whoever, being an Officer appointed under the Authority of this Act, practises or attempts to practise any Fraud for the Purpose of injuring the Customs Revenue, or abets or connives at any such Fraud or at any Attempt to practise any such Fraud, shall be punished with Imprisonment for a Term not exceeding Two Years, or Fine, or both.

LXIV. And it is hereby enacted, That it shall be lawful for the Governor in Council of Bombay, by an Order in Council, to transfer any of the Powers given to a Collector of Customs by this Act to any other Functionary, and to make any Rules consistent with Law for the carrying of this Act into effect, and to establish such Bunders and appoint such Officers as he shall think fit, and to fix Rates of Wharfage and of Rent to be paid for Goods deposited or suffered to lie in the Godowns of the Custom House.

### SCHEDULE A.

RATES of DUTY to be charged on GOODS IMPORTED by Sea into any Port of the Presidency of BOMBAY.

No.	Enumeration of Goods.	When imported on British Bottoms.	When imported on Foreign Bottoms.
1	Bullion and Coin	Free	Free.
2	Precious Stones and Pearls	Ditto	Ditto.
3	Grain and Pulse	Ditto	Ditto.
4	Horses and other living Animals.	Ditto	Ditto.
5	Ice	Ditto	Ditto.
6	Coal, Coke, Bricks, Chalk, Stones, (Marble and Wrought Stones excepted)	Ditto	Ditto.
7	Books printed in the United Kingdom or in any British Possession.	Ditto	3 per Cent.
8	Foreign Books	3 per Cent.	6 per Cent.
9	Marine Stores, the Produce or Manufacture of the United Kingdom or of any British Possession.	3 per Cent.	6 per Cent.

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No.	Enumeration of Goods.	When imported on British Bottoms.	When imported on Foreign Bottoms.
10	Marine Stores, the Produce or Manufacture of any other Place or Country.	6 per Cent.	12 per Cent.
11	Metals, wrought or unwrought, the Produce or Manufacture of the United Kingdom or any British Possession.	3 per Cent.	6 per Cent.
12	Metals do. do., excepting Tin, the Produce or Manufacture of any other Place.	6 per Cent.	12 per Cent.
13	Tin, the Produce of any other Place than the United Kingdom or any British Possession.	10 per Cent.	20 per Cent.
14	Woollens, the Produce or Manufacture of the United Kingdom or any British Possession.	2 per Cent.	4 per Cent.
15	Do. the Produce of any other Place or Country.	4 per Cent.	8 per Cent.
16	Cotton Wool, not covered by Certificate of the Payment of Export Duty at any other Port of Bombay.	9 As. per Md. of 80 Tolas to the Seer.	1 Re. 2 As. per Md. of 80 Tolas to the Seer.
17	Cotton and Silk Piece Goods, Cotton Twist and Yarn, the Produce of the United Kingdom or of any British Possession.	3½ per Cent.	7 per Cent.
18	Do. the Produce of any other Place.	7 per Cent.	14 per Cent.
19	Opium covered by a Pass	Free	Free.
20	Do. not covered by a Pass	24 Rs. per Seer of 80 Tolas	24 Rs. per Seer of 80 Tolas.
21	Salt not covered by a Pass	8 As. per Md. of 80 Tolas per Seer.	8 As. per Md. of 80 Tolas per Seer.
22	Alum	10 per Cent.	20 per Cent.
23	Camphor	10 per Cent.	20 per Cent.
24	Cassia	10 per Cent.	20 per Cent.
25	Cloves	10 per Cent.	20 per Cent.
26	Coffee	7½ per Cent.	15 per Cent.
27	Coral	10 per Cent.	20 per Cent.
28	Nutmegs and Mace	10 per Cent.	20 per Cent.
29	Pepper	10 per Cent.	20 per Cent.
30	Rattans	7½ per Cent.	15 per Cent.
31	Tea	10 per Cent.	20 per Cent.
32	Vermilion	10 per Cent.	20 per Cent.
33	Wines and Liqueurs	10 per Cent.	20 per Cent.
34	Spirits, consolidated Duty, including any Duties levied heretofore through the Police. And the Duty on Spirits shall be rateably increased as the Strength exceeds London Proof, and when imported in Bottles Five Quart Bottles shall be deemed equal to the Imperial Gallon.	9 As. per Imperial Gallon	1 Re. per Imperial Gallon.
35	Tobacco Which Duty shall be the minimum Customs Duty levied on Raw Tobacco and all Preparations thereof in all the Ports of the Bombay Presidency, but if at the Rate of 5 per Cent. on the actual Value a higher Duty than 1 Rupee 8 Annas per Maund should be leviable on any Preparation of Tobacco, the Duty shall be levied ad valorem at that Rate if imported on British Bottoms, and at 10 per Cent. on Foreign Bottoms. And the Customs Duty laid upon Tobacco shall be allowed in	1 Re. 8 As. per Md. of 80 Tolas per Seer.	1 Re. 8 As. per Md. of 80 Tolas per Seer.

No.	Enumeration of Goods.	When imported on British Bottoms.	When imported on Foreign Bottoms.
	setting for the special Duty levied on the Import of this Article, into the Island of Bombay, which special Duty shall be levied at the Rate of 9 Rupees for the Indian Maund.		
36	All Articles not included in the above Enumeration.	3½ per Cent.	7 per Cent.

And if the Collector of Customs shall see Reason to doubt whether the Goods liable to a different Rate of Duty according to the Place of their Production come from the Country from which they are declared to come by the Importer, it shall be lawful for the Collector of Customs to call on the Importer to furnish Evidence as to the Place of Manufacture or Production, and if such Evidence shall not satisfy the said Collector of the Truth of the Declaration the Goods shall be charged with the highest Rate of Duty, subject always to an Appeal to the Governor in Council at Bombay.

And upon the Re-export by Sea of Goods imported; excepting Opium and Salt, and all Goods of the Growth, Production, or Manufacture of the Continent of India, provided the Re-export be made within Two Years of the Date of Import as per Custom House Register, and the Goods be identified to the Satisfaction of the Collector of Customs, there shall be retained One Eighth of the Amount of Duty levied and the Remainder shall be repaid as Drawback.

But no Exporter of imported Goods shall be entitled to Drawback unless the Drawback be claimed at the Time of Re-export, nor shall any Payment be made of Drawback unless the Amount claimed be demanded within One Year from the Date of Entry of the Goods for Re-export in the Custom House Registers.

### SCHEDULE B.

RATES of DUTY to be charged on GOODS EXPORTED by Sea from any Port or Place in the Presidency of BOMBAY.

No.	Enumeration of Goods.	Exported on British Bottoms.	Exported on Foreign Bottoms.
1	Bullion and Coin - - -	Free	Free.
2	Precious Stones and Pearls -	Ditto	Ditto.
3	Books, Maps, and Drawings printed in India.	Ditto	Ditto.
4	Horses and living Animals -	Ditto	Ditto.
5	Opium covered by a Pass -	Ditto	Ditto.
6	Do. not covered by a Pass -	Prohibited	Prohibited.
7	Cotton Wool exported to Eu- rope, the United States of America, or any British Pos- session in America.	Free -	9 As. per Maund of 80 Tolas to the Seer.
8	Do. do. exported to Places other than above.	9 As. per Maund of 80 Tolas per Seer.	1 Re. 2 As. per Maund of 80 Tolas to the Seer.
9	Salt having paid the Excise of 8 Annas a Maund.	Free - -	Free.
10	Tobacco - - -	1 Re. 8 As. per Maund of 80 Tolas to the Seer.	1 Re. 8 As. per Maund of 80 Tolas per Seer.
11	All Country Articles not enu- merated or named above.	3 per Cent.	6 per Cent.

under Certificate of the Payment of the Duty specified in this Schedule, provided that the Re-export be made in British Bottoms within Two Years from the Date of such Certificate, and the Amount be claimed within One Year from the Date of Re-export as per Custom House Registers, the whole Amount of Export Duty levied at the first Place of Export shall be refunded.

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## SCHEDULE C.

MANIFEST of Goods IMPORTED per  
under, Commander, from  
Colours; viz.

Marks.	Numbers.	Packages.	Quantity.	Weight.	Gallons.	Yards.	Description of Goods.	Invoice Value.	Tariff Value.
A.	1 @ 5	5 Cases	250 Pieces.			3,000	Cambrics. Long Cloths, bleached. Long Cloths, unbleached. Madapollams, bleached. Do. unbleached. Plain Muslins.		

N. B.—Articles generally to be specified, excepting such as Ironmongery, Hardware, Glassware, Earthenware, Cutlery, Perfumery, Confectionary, Stationery, and such like.

All Articles from Great Britain to be entered according to the English Weight, and Native.

From China in like Manner in China Weights.

In Imports and Exports of Bullion or Coin, to specify the Sort of which they consist.

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**TO**

**THE PRINCIPAL MATTERS;**

**PRECEDED BY**

**A LIST OF WITNESSES.**

- . -

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## D.

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## J.

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## K.

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## L.

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## M.

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## N.

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## P.

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## R.

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Family, from India,	Melvill, - 3. 4. 27 to 29.
of Silver to India,	Melvill, - 117. 118.
Mode of, by the Americans,	Larpent, - { 170. 171. 173 to 191.
from Canton. probable Effects of, on Trade, from the present Interruption,	Melvill, - 139 to 141. Larpent, - 166.

## General Heads.

Name of Witness and Number of Question.

(See Land.)	
RENT paid for Land in the East Indies,	Sym, - { 519 to 530.
Government, or Jamma, is high,	Sym, - { 549 to 558.
(See Account—Statement.)	
REPORT on the Manufacture of Sugar, and the Process, published by the East India Company,	Macqueen, - 1441. 1442.
(See Account—Statement.)	
(See Distillation—Rum.)	
RICE is better for Distillation than any other Grain,	B. Green, 1702 to 1706
Manufacture of Arrack Spirit from,	Larpent, 280 to 284.
Distillation from, is prohibited in England and Ireland,	Sym, 505 to 508.
Spirit is cheaper than Rum,	Trevelyan, 891 to 893.
Spirit, Freight of,	Dehany, - 1268 to 1270.
Soy of the West Indies is not fit for,	Trevelyan, - 798.
distilled, if permitted to be imported into England at 9s. Duty, will be carried on in the East Indies,	B. Greene, - 1117 to 1121.
Distillation by McCarthy's Patent, and Price to be paid by Persons using it,	Macqueen, - 1373 to 1380.
and British Spirit, comparative Cost of, distilled in India,	B. Greene, - 1121.
East Indian, Distillation of, is carried on in London, and Expenses,	B. Greene, - 1126 to 1133.
Expense of Distillation of, and Duty,	B. Greene, - { 1106. 1107.
and Sugar Spirit, Difference of,	B. Greene, - { 1115. 1116.
Carolina, is importable into the West Indies,	B. Greene, - { 1078 to 1080.
East Indian and Carolina, Qualities of Spirit from,	B. Greene, - 1093.
East Indian, Qualities of,	B. Greene, - { 1082 to 1084.
ROADS are made and kept up by a Tax of One per Cent.,	B. Greene, - { 1088. 1089.
(See Duty—Molasses—Rice—Spirit.)	
RUM, Manufacture of, in the East Indies, is increasing,	B. Greene, - 1092.
Increase of, in the East Indies since 1834,	B. Greene, 1098. 1099.
East Indian, Quantity exported,	B. Greene, - 1085 to 1087.
is largely exported to Canada,	B. Greene, - 1081.
is supplied to the Troops in that Country,	Sym, - 682.
Supply of, is inadequate to the Demand,	Larpent, - 277.
is exported to Australia,	Sym, - 593.
Export and Import of,	B. Greene, - 1097.
Duty paid on,	Gouger, - 1056.
as to Reduction and Equalization of Duty on,	B. B. Greene, 1204 to 1206.
with West Indian,	Gouger, - 926 to 929.
should be imported into England at the same Duty as West Indian.	Sym, - 593. 594.
is received by Government Contract, on the same Footing as the West Indian,	Gouger, - 1041. 1042.
Duty on, should be assimilated to West Indian,	Gouger, - 901.
is inferior to West Indian, and Extent of,	Gouger, - 1046 to 1051.
East and West Indian, Difference in Price of,	Larpent, - 277. 279. 385.
West Indian, from what distilled,	B. Greene, 1077.
is manufactured from Goor and Molasses,	Sym, 581.
manufactured from Molasses should be cheaper than from Goor,	Larpent, 277. 279.
could be manufactured from Rice beneficially,	Gouger, 880 to 883.
manufactured from the Juice of the Cane, and from Molasses, Difference of,	Gouger, 903.
manufactured from Rice and Molasses, Expenses, Profit, Price, and Freight,	Sym, 617 to 620.
manufactured from Molasses, Price of, if sent from the East Indies,	Gouger, { 909 to 914.
West Indian, Duty on,	B. Greene, { 1052 to 1059.
Duty paid on, in England, Scotland, and Ireland,	B. Greene, 1094 to 1096.
Price of,	B. Greene, 1070. 1071.
Price of, is increased,	Gouger, 884. 885.
comparative Price of, from the East Indies, Leeward Islands, and Jamaica,	Gouger, 937. 938.
Proportion of Profit on, as compared with Sugar, now and formerly,	B. Greene, 1072. 1073.
	Macqueen, 1341 to 1346.
	Macqueen, { 1328 to 1340.
	Macqueen, { 1515 to 1518.
	B. Greene, - 1108.
	Larpent, 277. 279.
	Dehany, 1271 to 1273.
	B. B. Greene, { 1160. 1161.
	B. B. Greene, { 1170 to 1172.
	Gouger, { 1201 to 1203.
	Gouger, 1043 to 1045.
	Macqueen, - 1347.
	B. B. Greene, { 1152 to 1158.
	B. B. Greene, { 1169.

## General Heads.

## Name of Witness and Number of Question.

RUM, high Price of, is the Support of many of the West India Estates,	B. Greene,	1040 to 1042.
and Sugar, Quantity exported from Jamaica,	Macqueen,	1368. 1369.
Crop of, in the West Indies, Proportion in Quantity and Value,	Macqueen,	1356 to 1371.
Supply of, in 1840, will be short, and Causes of,	B. B. Greene,	1185 to 1187.
Stock in Bond, and Quantity taken out for Home Consumption,	Gouger,	1060 to 1063.
Market for, is glutted,	Gouger,	1041.
is imported from Thirty to Thirty-eight per Cent. over Proof,	Dehany,	1267.
Freight of, from the East and West Indies,	Gouger,	1057.
Coffee, Spirit is not fit for, and Quality of,	Macqueen,	1326. 1327.
a Puncheon of, contains Ninety Gallons,	Macqueen,	1348 to 1356.
RUPEE is the legal Tender of the East Indies;	Trevelyan,	823.
of East India Company, and Sicca Rupee, Difference of Value of,	Melvill,	77 to 81.
RUSSIAN TRADE with China,	Larpernt,	217 to 219.
S.		
SEGARS, EAST INDIAN, Duty on, is 9s.	Larpernt,	286. 287.
are smuggled,	Larpernt,	286.
are of inferior Quality,	Larpernt,	286.
SILK, Amount realised by Sale of, in 1834-5,	Melvill,	40 to 43.
(See Corahs.)		
Goods of the East Indies, such as Corahs, Duty on, should be reduced,	Larpernt,	366 to 373.
Goods, Duty on, if reduced, would be a great Boon to the East Indies,	Larpernt,	378.
Trade is in the Hands of Individuals,	Melvill,	43.
Trade of India is in a flourishing State,	Larpernt,	460 to 462.
Proportions of Italian, Bengal, and China, used in Manufacture,	Larpernt,	463.
of China, Advantages of, in Manufacture,	Larpernt,	463.
Handkerchiefs of British Manufacture are considerable in Quantity,	Larpernt,	374 to 377.
Waste in, what,	Larpernt,	464 to 467.
(See Bullion — Rupee — Specie.)		
SILVER is the Standard of the East Indians,	Trevelyan,	821. 822.
Market Price of,	Melvill,	82.
a greater Consumption of, in India than in other Parts, and Causes of,	Larpernt,	451 to 456.
Causes of the Drainage of, from India,	Trevelyan,	802 to 810.
great Demand for, in India, for Ornaments, &c.,	Trevelyan,	808. 809.
(See Lime.)		
SALT is taxed in the East Indies,	Sym,	637. 681.
is the best Manure for Sugar,	Sym,	704 to 707.
Monopoly of Madras,	Trevelyan,	751.
(See Account.)		
SLAVE EMANCIPATION works best in the small Islands in the West Indies, and Reasons for,	Macqueen,	1519.
Compensation per Head was 16l. 10s.,	B. B. Greene,	1247.
increased Expenses of Cultivation are the Consequences of,	B. B. Greene,	1242 to 1246.
SLAVE POPULATION in the Brazils, Cuba, and Porto Rico,	Macqueen,	1539 to 1542.
SLAVERY exists in the East Indies,	Macqueen,	1519 to 1521.
(See Account.)		
SLAVES, Number imported into Foreign Colonies from 1808 to 1810,	Macqueen,	1511.
increase in Population of, in the Brazils,	Macqueen,	1536 to 1538.
SOIL of the East Indies, Nature of,	Sym,	564.
(See Silver — Statement.)		
SPECIE of the East Indies, Quantity sent to England annually,	Trevelyan,	810 to 820.
SPIRITS. (See Arrack — Molasses — Rice — Rum — Sugar.		
from Rice, mixed with Spirit from Molasses, would improve the latter,	B. B. Greene,	1199. 1200.
(See Duty.)		
of India are excluded from the British Market by the Rate of Duty,	Melvill,	121 to 123.
of India, if let in at the same Duty as the West Indies, the Planters of the West Indies could not sustain the Competition,	Sym,	610.
	B. Greene,	1122. 1123.

General Heads.	Name of Witness and Number of Question.
SPIRITS from Rice, are made in the East Indies, East and West Indian, Duties on, should be equalized, as to ascertaining the Strength of, Duty paid on, from the East Indies and America,	Larpent, - 281 to 284. B. Greene, - 1077. Dehany, - 1263 to 1267. Dehany, - 1272 to 1293.
STATEMENT. (See Account.) showing the Imports and Exports of Treasure at each of the Presidencies of India from 1814-15 to 1836-37, of Territorial Payments made in England by the East India Company, from the 1st of May 1838 to 30th April 1839, of the India and China Trade, of the Total Imports and Exports of the Port of Calcutta in Treasure and Merchandize from 1813 to 1833,	Appendix, - page 165. Melvill, - 3. 4. 27. Larpent, - 166. Trevelyan, - 812.
STEAM VESSELS, Increase or Diminution of, and Charges for, Purchase and Equipment of,	Melvill, - 3. 23 to 26. Melvill, - 3. 4. 27.
ST. HELENA, Retired Pay and Pensions of the late Estab- lishment at,	Melvill, - 3. 4. 27.
ST. KITT'S, Ploughs are used for the Cultivation of the Sugar Cane at,	B. B. Greene, - 1214 to 1220.
Negroes still have the Privilege of Provision Grounds at,	B. B. Greene, - 1260. 1261.
Rum in, Proportion of Profit on, as compared with Sugar, now and formerly,	B. B. Greene, - 1159.
STORES. (See Military Stores — Troops.) Military and other Stores exported, Transport of, and Troops,	Melvill, - 3. 4. 27. Melvill, - 3. 4. 27.
(See Advances — China — Machinery.)	
SUGAR, East India Company wish to have the Power to import Sugar, Spirits, and Rum into England grown within the Peninsula of India,	Larpent, - 333 to 347.
Trade of the East Indies is regulated by 6 & 7 W. 4. c. 26. and 1 Vict. c. 27.,	Larpent, - { 220 to 248. 1297.
East Indian, Duty on,	Larpent, - 269.
Quality of, as compared with the West Indian,	Sym, - 591 to 597.
Price and Duty of,	Larpent, - { 264 to 269. 270 to 272.
Price at which it sells in England,	Sym, - 586 to 588.
Quantity shipped from One Estate since Alter- ation of Duty,	Sym, - 493 to 497.
Price at which it can be grown,	Sym, - 606 to 608.
by what Process refined,	Sym, - 597 to 599.
Quantity shipped to England by Mr. Sym in 1840,	Sym, - 584. 590.
Cultivation of, can be extended,	Larpent, - 265 to 268.
Cultivation of, increases the Value of Land,	Sym, - 608. 609.
is cultivated with the Plough,	Sym, - 561 to 597.
is not fit for refining,	Larpent, - 331.
Districts in which grown in the East Indies,	Trevelyan, - 776. 784.
Export of, from the East Indies has increased,	Larpent, - 205. 264.
(See Machinery) Machinery could not be used to advantage in the Manufacture of,	Larpent, - 330.
(See Certificate.)	
as to Certificate of Origin of,	Larpent, - 2542.
Difficulty of preventing Import of Foreign, its mixing Qualities,	Trevelyan, - 762 to 767. Sym, - 589.
as to Improvement in the Cultivation of, sufficient Quantity might be produced to supply England if more Capital employed,	Larpent, - 319. 320. 326. Macqueen, - 1443 to 1455.
Manufacture, Report on Process of, published by the East India Company in 1822,	Macqueen, - 1441. 1442.
Quality of, depends on the Mode of Manufacture,	Macqueen, - 1496 to 1503.
produced by Foreign Slaves is refined in England,	Macqueen, - 1507 to 1509.
produced by Foreign Slaves is grown at half the Price it is in England,	Macqueen, - 1510.
the Growth of the Brazils, &c. is refined and exported from England to the West Indies,	Larpent, - 1315 to 1317.
Cane in Bengal is cultivated on very rich Land,	Sym, - 711 to 713.
in what Parts of the East Indies cultivated,	Larpent, - 262 to 264.
in the East Indies is put in by the Use of the Plough,	Trevelyan, - 780. 781.
One Acre of, is cultivated by a Man, Woman, and Boy,	Sym, - 702.

## General Heads.

## Name of Witness and Number of

SUGAR, Lands for, are not used but once in Five Years,	Sym,	699 to 71
Freight of,	Larpent,	270 to 272.
Rice, and Cotton of the East Indies are inferior to what is produced in the West Indies,	Gouger,	297 to 304.
and Coffee, Quantity of, has decreased since Emancipation of the Negroes,	Trevelyan,	1017 to 1025
Export of, from Jamaica, as to granting Certificate of Origin for,	Macqueen,	797.
from the West Indies, Supply of, will be short in 1840,	Larpent,	1420.
and Causes of,	Larpent,	1298 to 1322
diminished Supply, and rise in Price,	B. B. Greene,	1185 to 1187.
Crop of, in 1841 will be fair,	Larpent,	264.
Price and Profit on,	B. B. Greene,	1190 to 1192.
present Prices of,	Gouger,	1007 to 1016
Prices of, in the West Indies and Mauritius,	B. B. Greene,	1100. 1161.
Prices of, in Foreign Markets and in Bond in England,	Macqueen,	1170 to 1172
is produced from the Palm Tree and Dates,	Larpent,	1201 to 1203.
Increase of Quantity grown in Java,	Larpent,	1504 to 1506.
probable Effects of an enlarged Growth of, on the Consumption of Coffee,	Trevelyan,	785. 786.
Price of, on the Continent,	Gouger,	904. 905.
and Indigo are grown in the East Indies, encouraged by the high Price in England and low Freight,	Larpent,	275. 276.
is grown in Cuba, Porto Rico, and Brazil, by Accession to the Slave Population,	Larpent,	319.
SYM, ANDREW, Esq., Evidence of,	Larpent,	273. 321. 32
	Sym,	325.
	Larpent,	632. 633.
	Larpent,	273.
	Evidence,	page 67 to 82.

## T.

TANJORE COMMISSION, Expense of, in England,	Melvill,	3. 4. 27. 32.
TEA OF ASSAM. ( <i>See Assam Tea.</i> )		
TEA TRADE, British, with Canton,	Larpent,	447.
of America,	Larpent,	447.
TEA, present Price of,	Larpent,	427. 428.
and Spices are brought from Holland, and carried to the Cape of Good Hope, to be imported into England at the reduced Duty,	Larpent,	414 to 420.
grown in the Brazils and Java has proved a Failure,	Larpent,	446.
Weight of a Chest,	Larpent,	434.
( <i>See Bond Debt — East India Company — Remittances.</i> )		
TERRITORIAL PAYMENTS of the East India Company in India made in England, from 1834 to 1839,	Melvill,	1 to 4.
( <i>See Land.</i> )		27 to 29.
TENANTS HOLDINGS, general Extent of, in the East Indies,	Sym,	579.
TENANTS in India, the Term they have in Lands,	Sym,	671. 672.
Facilities they have to improve their Lands,	Sym,	691.
TENURE by which Land is held in India,	Sym,	519 to 530.
( <i>See Sugars.</i> )		549 to 558.
TOBACCO of good Quality is grown in the East Indies,	Sym,	600. 601. 621
Correspondence on the Subject of,	Appendix,	627. 719 to 721.
is generally cultivated in the East Indies,	Larpent,	page 168.
might be grown to any Extent in the East Indies,	Larpent,	298 to 295.
East Indian, is inferior to that of the United States,	Larpent,	310 to 312.
East Indian, Quality of, can be improved,	Trevelyan,	292.
Duty on, from America, and Canada and the East Indies,	Trevelyan,	800. 801.
Duty on East Indian, is too high to export,	Melvill,	801.
Freight of, from the East Indies,	Larpent,	132. 133.
Monopoly of, in Malabar,	Larpent,	385.
East Indian, as to lowering the Duty so as to enable the East Indians to grow and export it at a Profit,	Sym,	628 to 630.
Application of Chambers of Commerce of Calcutta and Bengal to the Court of Directors as to lowering Duty on,	Larpent,	288 to 300.
	Trevelyan,	751.
	Melvill,	124 to 136.
	Trevelyan,	796 to 800.
	Melvill,	182. 183.
	Larpent,	286.

## BENGAL.

## REGULATION XV.—1825.

## SCHEDULE No. 1.

RATES of DUTY chargeable on GOODS IMPORTED by SEA into CALCUTTA or any PORT or PLACE belonging to the PRESIDENCY of FORT WILLIAM.

Enumeration of Goods.	Imported on a British Bottom.	Imported on a Foreign Bottom.
<i>1st. Goods, the Produce or Manufacture of the United Kingdom.</i>		
1. Bullion and Coin	Free	Free.
2. Horses	Free	Free.
3. Marine Stores	Free	2½ per Cent.
4. Metals, wrought and unwrought	Free	2½ per Cent.
5. Opium	24 Rupees a Seer of 80 Sicca Weight.	48 Rupees a Seer of 80 Sicca Weight.
6. Precious Stones and Pearls	Free	Free.
7. Salt	3 Rupees a Maund of 82 Sicca Weight per Seer.	6 Rupees a Maund of 82 Sicca Weight per Seer.
8. Spirituous Liquors	10 per Cent.	20 per Cent.
9. Tobacco	4 Annas a Maund of 80 Sicca Weight per Seer.	8 Annas a Maund of 80 Sicca Weight per Seer.
10. Wines	10 per Cent.	20 per Cent.
11. Woollens	Free	2½ per Cent.
Articles not included in the above Eleven Items.	2½ per Cent.	5 per Cent.

*2d. Goods, the Produce of Foreign Europe or of the United States of America.*

1. Arrack, at a fixed Valuation of 30L. per Cask of 126 Gallons.	10 per Cent.	20 per Cent.
2. Bullion and Coin	Free	Free.
3. Horses	Free	Free.
4. Opium	24 Rupees a Seer of 80 Sicca Weight.	48 Rupees a Seer of 80 Sicca Weight.
5. Precious Stones and Pearls	Free	Free.
6. Salt	3 Rupees a Maund of 82 Sicca Weight per Seer.	6 Rupees a Maund of 82 Sicca Weight per Seer.
7. Spirits	10 per Cent.	20 per Cent.
8. Tobacco	4 Annas a Maund of 80 Sicca Weight per Seer.	8 Annas a Maund of 80 Sicca Weight per Seer.
9. Wines	10 per Cent.	20 per Cent.
Articles not included in the above Nine Items.	5 per Cent.	10 per Cent.

*3d. Goods, the Produce or Manufacture of Places other than the United Kingdom, Foreign Europe, or the United States of America.*

1. Allspice	10 per Cent.	20 per Cent.
2. Aloe Wood	7½ Do.	15 Do.
3. Alah	7½ Do.	15 Do.
4. Alum	10 Do.	20 Do.
5. Ambergris	7½ Do.	15 Do.
6. Arrack, Batavia	55 Sicca Rupees per Leager.	110 Sicca Rupees per Leager.

## ACCOUNTS, &amp;c.

## BENGAL.

YEARS.	IMPORTS.		EXPORTS.
	United Kingdom.	British Colonies.	British Colonies.
	Sicca Rupees.	Sicca Rupees.	Sicca Rupees.
1827-28	1.89.91.756	8.10.623	13.42.309
1828-29	2.21.81.707	1.86.117	14.50.584
1829-30	1.60.94.297	2.75.459	13.08.841
1830-31	1.98.44.494	1.25.331	9.81.586
1831-32	1.72.27.917	1.31.623	6.48.808
In the Year 1832-33	1.41.75.586	1.73.741	9.05.097
1833-34	1.41.38.567	2.67.564	15.74.173
1834-35	1.48.96.601	2.75.962	15.43.875
1835-36	1.96.16.601	2.16.803	10.66.351
1836-37	2.23.47.809	2.58.567	19.31.507
1837-38	1.82.40.759	3.18.927	24.38.070

## FORT ST. GEORGE.

YEAR.	IMPORTS.		YEAR.	EXPORTS.
	United Kingdom.	British Colonies.		
	Sicca Rupees.	Sicca Rupees.		Sicca Rupees.
1827-28	25.87.402	8.47.928	1827-28	12.99.065
1828-29	33.54.825	8.41.235	1828-29	15.84.554
1829-30	32.98.746	9.70.154	1829-30	20.61.407
1830-31	21.78.744	9.45.653	1830-31	19.68.431
1831-32	23.36.080	7.67.835	1831-32	20.45.845
1832-33	28.39.693	9.02.188	1832-33	17.03.555
1833-34	19.00.345	7.84.239	1833-34	12.12.321
1834-35	22.39.699	9.58.475	1834-35	17.88.797
1835-36	19.70.907	7.07.914	1835-36	18.24.121
1836-37	27.15.323	9.60.733	1836-37	19.92.853
1837-38	Not received.		1837-38	Not received.

## BOMBAY.

YEAR.	IMPORTS.		YEAR.	EXPORTS.
	United Kingdom.	British Colonies.		British Colonies.
	Sicca Rupees.	Sicca Rupees.		Sicca Rupees.
1827-28	81.87.919	5.5	1827-28	2.56.798
1828-29	78.09.484	3.46.899	1828-29	3.57.202
1829-30	91.10.010	4.22.365	1829-30	4.16.839
1830-31	1.10.63.196	2.28.515	1830-31	2.71.906
1831-32	90.17.156	4.80.064	1831-32	2.81.378
1832-33	1.10.78.288	1.29.707	1832-33	1.92.361
1833-34	90.29.326	2.49.943	1833-34	1.30.549
1834-35	93.62.819	45.211	1834-35	1.20.663
1835-36	1.24.66.598	2.47.852	1835-36	1.98.532
1836-37	1.32.41.910	2.04.955	1836-37	65.201
1837-38	1.12.75.613	1.56.731	1837-38	2.30.722



Heads.	Name of Witness and Number of Question
Effects of the Law on the Exportation of, from India,	Larpent, - 285. 286.
Amount of, in the China Trade from 1837 to 1839,	Larpent, - 161 to 165.
(See Statement.)	
Indian and China, Amount of,	Larpent, - 166.
Balance and Amount of, to the East, and probable Increase of Exports of British Manufacture,	Larpent, - 192 to 202.
Customs DUTIES in India are generally abolished,	Larpent, - 254 to 258.
(See Troops.)	
Transport of Troops and Stores,	Melvill, - 3. 4. 27.
Relations with the State of,	Trevelyan, - 744.
are levied on Imports and Exports in,	Trevelyan, - 745 to 747.
Statement of the Imports and Exports of, at each of the Presidencies of India from 1814-15 to 1836-37,	Appendix, - page 165.
Hourly Minute on the Importation of Pepper from Aleppi,	Appendix, - page 170.
TREVELYAN, CHARLES EDWARD, Esq., Evidence of,	Evidence, - page 83 to 94.
(See also Trevelyan.)	
Troops, European, Pay, in respect to, by the East India Company,	Melvill, - 3. 4. 27.
Retiring Pay, Pensions and Payment to, by the East India Company,	Melvill, - 3. 4. 27.
Recruiting Charges, and Depot at Chatham, Expenses of,	Melvill, - 3. 4. 27.
in the East Indies are supplied with Rum from Bengal,	Sym, - 593. 594.

## W.

WAGES, Rate of, in the East Indies,	Sym, - 592.
WASTE in Silk, what,	Larpent, - 464 to 467.
WELLESLEY, Marquess of, Grant to,	Melvill, - 27.
(See Molasses—Negroes—Rum—Sugar.)	
WEST INDIES, Quality of the Land in the,	Macqueen, - 1385 to 1387.
(See Labour.)	
Labour in the, and Difficulty of procuring,	Macqueen, - { 1382 to 1385. 1388 to 1406.

## Y.

YARN, COTTON. (See Cotton Yarn.)



## Schedule No. 1.—Rates of Duty chargeable on Goods imported by Sea into Calcutta, &amp;c.—continued.

Enumeration of Goods.	Imported on a British Bottom.			Imported on a Foreign Bottom.		
7. Arrack, from Foreign Territories in Asia.	30	Sicca Rupees per Leager.		60	Sicca Rupees per Leager.	
8. Arsenic, White, Red, or Yellow	10	per Cent.	-	20	per Cent.	
9. Assafoetide	10	Do.	-	20	Do.	
10. Awl Root or Morinda	7½	per Cent.	-	15	per Cent.	
11. Beads, Malas, or Rosaries	7½	Do.	-	15	Do.	
12. Betel Nut (Customs)	7½	Do.	-	15	Do.	
Do. (Town Duty)	5	Do.	-	10	Do.	
13. Benjamin or Loban	7½	Do.	-	15	Do.	
14. Brandy, from Foreign Territories in Asia.	30	Do.	-	60	Do.	
15. Brass, wrought and unwrought	10	Do.	-	20	Do.	
16. Brimstone	10	Do.	-	20	Do.	
17. Brocades and Embroidered Goods	7½	Do.	-	15	Do.	
18. Buhera or Myrobolan	10	Do.	-	20	Do.	
19. Buckum or Suppan Wood	7½	Do.	-	15	Do.	
20. Bullion and Coin	Free	-	-	Free.	-	-
21. Calizeerah or Nigellah	7½	per Cent.	-	15	per Cent.	
22. Camphire	10	Do.	-	20	Do.	
23. Canvas; excepting Canvas made of Sunn or Hemp, or other Material, the Growth or Manufacture of Places subject to the Government of the East India Company, which is exempted from Charge of Duty on Importation by Sea.	5	Do.	-	10	Do.	
24. Cardamums	7½	Do.	-	15	Do.	
25. Carriages and Conveyances	7½	Do.	-	15	Do.	
26. Cassia	10	Do.	-	20	Do.	
27. Chanks	7½	Do.	-	15	Do.	
28. Cherayta	10	Do.	-	20	Do.	
29. China Goods, or Goods from China, not otherwise enumerated in this Table.	7½	Do.	-	15	Do.	
30. Cloves	10	Do.	-	20	Do.	
31. Cochineal or Crimdanah	7½	Do.	-	15	Do.	
32. Coffee	7½	Do.	-	15	Do.	
33. Coir, the Produce of Places not subject to the Government of the East India Company in India.	5	Do.	-	10	Do.	
34. Coin and Bullion	Free	-	-	Free.	-	-
35. Columbo Root	10	per Cent.	-	20	per Cent.	
36. Coosoom Fool or Safflower	7½	Do.	-	15	Do.	
37. Copal or Kahroba	10	Do.	-	20	Do.	
38. Copper, wrought and unwrought	10	Do.	-	20	Do.	
39. Coral	10	Do.	-	20	Do.	
40. Cordage, excepting Cordage made of Sunn, Hemp, or other Material, the Produce of Places subject to the Government of the East India Company, which shall be exempt from the Charge of Duty on Importation by Sea.	5	Do.	-	10	Do.	
41. Crimdanah or Cochineal	7½	Do.	-	15	Do.	
42. Dhye Flower	7½	Do.	-	15	Do.	
43. Elephants Teeth	7½	Do.	-	15	Do.	
44. Embroidered Goods and Brocades	7½	Do.	-	15	Do.	
45. Frankincense or Gundiberoza	7½	Do.	-	15	Do.	
46. Galbanum	10	Do.	-	20	Do.	
47. Galingall	7½	Do.	-	15	Do.	
48. Ghee (Customs)	5	Do.	-	10	Do.	
Do. (Town Duty)	10	Do.	-	20	Do.	
49. Gin, from Foreign Territories in Asia.	30	Do.	-	60	Do.	
50. Goopee Muttee or Yellow Ochre	10	Do.	-	20	Do.	
51. Goomootoo, Sunn, and Hemp	Free	-	-	Free.	-	-

## Schedule No. 1.—Rates of Duty chargeable on Goods imported by Sea into Calcutta, &amp;c.—continued.

Enumeration of Goods.	Imported on a British Bottom.	Imported on a Foreign Bottom.
52. Gum Arabic	10 per Cent.	20 per Cent.
53. Gundiberoza or Frankincense	7½ Do.	15 Do.
54. Hemp, Sunn, or Goomootoo	Free	Free.
55. Harrah or Myrobolan	10 per Cent.	20 per Cent.
56. Horses	Free	Free.
57. Hursinghar Flower	7½ Do.	15 Do.
58. Hurtaul, or Orpiment, or Yellow Arsenic.	10 Do.	20 Do.
59. Iron, wrought or unwrought	10 Do.	20 Do.
60. Ivory	7½ Do.	15 Do.
61. Juttamunsee or Spikenard	10 Do.	15 Do.
62. Kullinjun	7½ Do.	15 Do.
63. Lead, Pig, Sheet, Milled, and Small Shot.	10 Do.	20 Do.
64. Loadh	7½ Do.	15 Do.
65. Loban or Benjamin	7½ Do.	15 Do.
66. Mace	10 Do.	20 Do.
67. Madder or Munjeet	7½ Do.	15 Do.
68. Mahogany, and all other Sorts of Wood used in Cabinet Work.	7½ Do.	15 Do.
69. Mastick	10 Do.	20 Do.
70. Minium or Red Lead	10 Do.	20 Do.
71. Morinda or Awl Root	7½ Do.	15 Do.
72. Munjeet or Madder	7½ Do.	15 Do.
73. Musk	7½ Do.	15 Do.
74. Myrobolans; viz. Buhera, Hurra, and Ownla.	10 Do.	20 Do.
75. Myrrh	10 Do.	20 Do.
76. Nutmegs	10 Do.	20 Do.
77. Oils, Vegetable or Animal (Customs)	7½ Do.	15 Do.
Do. (Town Duty)	5 Do.	10 Do.
78. Oil Seeds (Customs)	7½ Do.	15 Do.
Do. (Town Duty)	5 Do.	10 Do.
79. Oils, perfumed or essential, or Otter and Fooley Teyll.	7½ Do.	15 Do.
80. Opium, Foreign	24 Rupees per Seer of 80 Calcutta Sicca Weight.	48 Rupees per Seer of 80 Calcutta Sicca Weight.
81. Orpiment, or Yellow Arsenic, or Hurtaul.	10 per Cent.	20 per Cent.
82. Otter or essential Oils	7½ Do.	15 Do.
83. Ownla or Myrobolan	10 Do.	20 Do.
84. Pepper, Black and White	10 Do.	20 Do.
85. Piece Goods: Cotton, Silk, and partly Cotton and partly Silk, the Manufacture of the Honourable Company's Territories in India.	2½ Do.	5 Do.
86. Ditto - Ditto - Ditto when not the Manufacture of the Honourable Company's Territories in India.	7½ Do.	15 Do.
87. Pimento or Allspice	10 Do.	20 Do.
88. Pipe Staves	7½ Do.	15 Do.
89. Precious Stones and Pearls	Free	Free.
90. Prussian Blue	10 per Cent.	20 per Cent.
91. Putcha Paut	7½ Do.	15 Do.
92. Quicksilver	10 Do.	20 Do.
93. Rattans	7½ Do.	15 Do.
94. Red Sandal Wood	7½ Do.	15 Do.
95. Red Lead or Minium	10 Do.	20 Do.
96. Rose Water	7½ Do.	15 Do.
97. Rum, from Foreign Territories in Asia.	30 Do.	60 Do.
98. Saffron	10 Do.	20 Do.
99. Safflower or Coosoom Fool	7½ Do.	15 Do.
100. Sago	7½ Do.	15 Do.

## Schedule No. 1.—Rates of Duty chargeable on Goods imported by Sea into Calcutta, &amp;c.—continued.

Enumeration of Goods.	Imported on a British Bottom.		Imported on a Foreign Bottom.	
	Rupees per Maund of 82 Sicca Weight per Seer.		Rupees per Maund of 82 Sicca Weight per Seer.	
101. Salt, Foreign	3		4	
102. Sandal Wood, Red, White, or Yellow.	7½ per Ce. t.	-	15 per Cent.	-
103. Sappan or Buckum Wood	7½ Do.	-	15 Do.	-
104. Senna	10 Do.	-	20 Do.	-
105. Soonamookkey Leaf	10 Do.	-	20 Do.	-
106. Spikenard or Juttamunsee	10 Do.	-	20 Do.	-
107. Spirituous Liquors, not otherwise described in this Table.	10 Do.	-	20 Do.	-
108. Steel, wrought or unwrought	10 Do.	-	20 Do.	-
109. Storax	10 Do.	-	20 Do.	-
110. Stones (precious) and Pearls	Free	-	Free.	-
111. Sugar, wet or dry, including Jaggy and Molasses (Customs).	5 per Cent.	-	10 per Cent.	-
Ditto - Ditto (Town Duty)	5 Do.	-	10 Do.	-
112. Sulphur or Brimstone	10 Do.	-	20 Do.	-
113. Sunn, Hemp, and Goomootoo	Free	-	Free.	-
114. Tape	7½ per Cent.	-	15 per Cent.	-
115. Tuzepaut or Malabathrum Leaf	10 Do.	-	20 Do.	-
116. Tea	10 Do.	-	20 Do.	-
117. Teak Timber	Free	-	Free.	-
118. Thread	7½ per Cent.	-	15 per Cent.	-
119. Tin and Tin Ware	10 Do.	-	20 Do.	-
120. Tobacco (Customs)	4 Annas per Maund of 80 Sicca Weight per Seer.	-	8 Annas per Maund of 80 Sicca Weight per Seer.	-
Ditto (Town Duty)	10 per Cent.	-	20 Do.	-
121. Toond Flower	7½ Do.	-	15 Do.	-
122. Tugger Wood	7½ Do.	-	15 Do.	-
123. Turmeric (Customs)	5 Do.	-	10 Do.	-
Ditto (Town Duty)	5 Do.	-	10 Do.	-
124. Tutenague	10 Do.	-	20 Do.	-
125. Ugger or Aloe Wood	7½ Do.	-	15 Do.	-
126. Vermillion	10 Do.	-	20 Do.	-
127. Verdigris	10 Do.	-	20 Do.	-
128. Wax and Wax Candles	10 Do.	-	20 Do.	-
129. Wines and Spirits, not otherwise provided for.	10 Do.	-	20 Do.	-
130. Wood of all Sorts used in Cabinet Work.	7½ Do.	-	15 Do.	-
131. Yellow Ochre or Goopee Muttee	10 Do.	-	20 Do.	-
132. Articles not enumerated above	5 Do.	-	10 Do.	-

# SCHEDULE No. 2

## DRAWBACK ALLOWED ON RE-EXPORTS.

	IMPORTS ON A BRITISH BOTTOM.				IMPORTS ON A FOREIGN BOTTOM.			
	If re-exported to Europe or the United States of America.		If re-exported to Places other than Europe or the United States of America.		If re-exported to Europe or the United States of America.		If re-exported to Places other than Europe or the United States of America.	
	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.
<b>1st.—Articles the Produce or Manufacture of the United Kingdom.</b>								
1. Bullion and Coin	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
2. Horses	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
3. Marine Stores	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
4. Metals wrought and unwrought	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
5. Opium	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
6. Precious Stones and Pearls	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
7. Salt	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
8. Spirituous Liquors	3-4ths of Import Duty.	One-half of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	7-8ths of Import Duty.	3-4ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
9. Tobacco	Whole Amount of Import Duty.	3-4ths Do.	2-3rds Do.	1-3rd Do.	Whole Amount of Import Duty.	3-4ths Do.	2-3rds Do.	2-3rds Do.
10. Wines	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
11. Woollens	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
Articles not included in the above Eleven Items								
	2-3rds of Import Duty.	1-3rd of Import Duty.	1-3rd of Import Duty.	1-3rd of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
<b>2d. Articles the Produce or Manufacture of Foreign Europe or the United States of America.</b>								
1. Arrack, at a fixed Valuation of 30l. per Cask of 126 Gallons.	3-4ths of Import Duty.	One-half of Import Duty.	2-3rds of Import Duty.	One-half of Import Duty.	7-8ths of Import Duty.	3-4ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
2. Bullion and Coin	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
3. Horses	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
4. Opium	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
5. Precious Stones and Pearls	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.

7. Spirits	3-4ths of Import Duty.	One-half of Import Duty.	1-3rd of Import Duty.	7-8ths of Import Duty.	3-4ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
8. Tobacco	Whole Amount of Import Duty.	3-4ths Do.	1-3rd Do.	Whole Amount of Import Duty.	3-4ths Do.	2-3rds Do.	2-3rds Do.
9. Wines	3-4ths of Import Duty.	One half Do.	1-3rd Do.	7-8ths of Import Duty.	3-4ths Do.	2-3rds Do.	2-3rds Do.
Articles not included in the above Nine Items	2-3rds Do.	1-3rd Do.	1-3rd Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
3rd. Articles the Produce or Manufacture of Places other than Europe or the United States of America.							
1. Allspice	3-4ths of Import Duty.	One-half of Import Duty.	1-3rd of Import Duty.	7-8ths of Import Duty.	3-4ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
2. Aloe Wood	2-3rds Do.	1-3rd Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
3. Aluh	2-3rds Do.	1-3rd Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
4. Alum	3-4ths Do.	One half Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
5. Ambergis	2-3rds Do.	1-3rd Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
6. Arrack, Batavia	11-12ths Do.	5-6ths Do.	1-3rd Do.	23-24ths Do.	11-12ths Do.	2-3rds Do.	2-3rds Do.
7. Arrack, Manufacture of other Foreign Territories in Asia.	11-12ths Do.	5-6ths Do.	1-3rd Do.	23-24ths Do.	11-12ths Do.	2-3rds Do.	2-3rds Do.
8. Arsenick, White, Red, or Yellow	3-4ths Do.	One-half Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
9. Assafetida	3-4ths Do.	One-half Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
10. Awl Root or Morinda	2-3rds Do.	1-3rd Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
11. Beads, Malas, and Rosaries	2-3rds Do.	1-3rd Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
12. Betel Nuts (Custom.)	2-3rds Do.	1-3rd Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
Do. (Town Duty)	Whole Amount of Import Duty.	Whole Amount of Import Duty.	Whole Amount of Import Duty.	Whole Amount of Import Duty.	Whole Amount of Import Duty.	Whole Amount of Import Duty.	Whole Amount of Import Duty.
13. Benjamin or Loban	2-3rds of Import Duty.	1-3rd of Import Duty.	1-3rd of Import Duty.	5-6ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
14. Brandy, Manufacture of Foreign Territories in Asia.	11-12ths Do.	5-6ths Do.	1-3rd Do.	23-24ths Do.	11-12ths Do.	2-3rds Do.	2-3rds Do.
15. Brass and Brass Ware	3-4ths Do.	One-half Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
16. Brimstone	3-4ths Do.	One-half Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
17. Brocades and Embroidered Goods.	2-3rds Do.	1-3rd Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
18. Bubera or Myrobolan	3-4ths Do.	One-half Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
19. Buckram or Span Wood	2-3rds Do.	1-3rd Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
20. Bullion and Coin	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.



Schedule No. 2.—Drawback allowed on Re-exports—continued.

	IMPORTS ON A BRITISH BOTTOM.				IMPORTS ON A FOREIGN BOTTOM.			
	If re-exported to Europe or the United States of America.		If re-exported to Places other than Europe or the United States of America.		If re-exported to Europe or the United States of America.		If re-exported to Places other than Europe or the United States of America.	
	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.
21. Calageerah or Nigellah	2-3rds of Import Duty.	1-3rd of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	5-6ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
22. Camphire	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
23. Canvas	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
24. Cardamums	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
25. Carriages and Conveyances	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
26. Cassia	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
27. Chanks	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
28. Cheraytah	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
29. China Goods, or Goods from China, not otherwise enumerated in this Table.	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
30. Cloves	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
31. Cochineal or Crimdanah	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
32. Coffee	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
33. Coir	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
34. Coin and Bullion	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
35. Colombo Root	3-4ths of Import Duty.	One-half of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	7-8ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
36. Coosoom Fool, or Safflower	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
37. Copal or Kabroba	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
38. Copper and Copper Ware	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
39. Coral	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
40. Cordage	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
41. Crimdanah or Cochineal	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
42. Dhye Flower	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
43. Elephants Teeth	3-4ths Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
44. Embroidered Goods and Brocades	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.

[illegible]

	IMPORTS ON A BRITISH BOTTOM.				IMPORTS ON A FOREIGN BOTTOM.			
	If re-exported to Europe or the United States of America.		If re-exported to Places other than Europe or the United States of America.		If re-exported to Europe or the United States of America.		If re-exported to Places other than Europe or the United States of America.	
	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.
71. Mastick	3-4ths of Import Duty.	One half of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	7-8ths of Import Duty.	3-4ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
72. Minium or Red Lead	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
73. Morinda or Aml Root	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
74. Munjeet or Madder	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
75. Musk	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
76. Myrobolans, viz, Buhara, Hurrah, and Owla	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
77. Myrrh	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
78. Nutmegs	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
79. Oils, vegetable or animal (Customs)	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
Do. Do. (Town Duty)	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.
80. Oil Seeds (Customs)	2-3rds of Import Duty.	1-3rd of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	5-6ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
Do. (Town Duty)	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.
81. Oils, perfumed and essential, or Otter and Fooler Teyl.	2-3rds of Import Duty.	1-3rd of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	5-6ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
82. Opium, Foreign	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
83. Orpiment, or Yellow Arsenic, or Hurtal	3-4ths of Import Duty.	One-half of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	7-8ths of Import Duty.	3-4ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
84. Otter or essential Oils	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
85. Owla or Myrobolan	3-4ths Do.	One half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
86. Pepper, Black and White	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
87. Piece Goods, Cotton, Silk, and mixed with Cotton and Silk, the Manufacture of the Company's Territory.	Nil.	Nil.	Nil.	Nil.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
88. Piece Goods, generally the Manufacture of Places other than these in this Table.	2-3rds of Import Duty.	1-3rd of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
89. Pimento or Allspice	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.

	Duty.	Duty.	Duty.	Duty.	Duty.	Duty.	Duty.	Duty.	Duty.	Duty.	Duty.	Duty.
93. Putcha Paut	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
94. Quicksilver	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
95. Rattans	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
96. Red Sandal Wood	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
97. Red Lead or Minium	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
98. Rose Water	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
99. Rum, the Manufacture of Foreign Territories in Asia.	11-12ths Do.	5-6ths Do.	2-3rds Do.	1-3rd Do.	23-24ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
100. Saffron	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
101. Safflower or Coosoon Fool	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
102. Sago	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
103. Salt	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
104. Sandal Wood, Red, White, or Yellow	2-3rds of Import Duty.	1-3rd of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	5-6ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
105. Seppan or Buckum Wood	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
106. Senna	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
107. Soomookey Leaf	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
108. Spikenard or Juttamunsee	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
109. Spirituous Liquors, not otherwise described in this Table.	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
110. Steel, wrought and unwrought	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
111. Storax	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
112. Stones, precious, and Pearls	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
113. Sugar and Sugar Candy, including Jagree and Molasses (Customs).	2-3rds of Import Duty.	1-3rd of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	3-4ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
114. Sulphur or Brimstone	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.
115. Sunn, Hemp, and Goomootoo	3-4ths of Import Duty.	One-half of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	7-8ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
116. Tape	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
117. Taizeput or Malabathrum Leaf	2-3rds of Import Duty.	1-3rd of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	5-6ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
118. Taizeput or Malabathrum Leaf	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.

(continued)

Schedule No. 2.—Drawback allowed on Re-exports—continued.

	IMPORTS ON A BRITISH BOTTOM.				IMPORTS ON A FOREIGN BOTTOM.			
	If re-exported to Europe or the United States of America.		If re-exported to Places other than Europe or the United States of America.		If re-exported to Europe or the United States of America.		If re-exported to Places other than Europe or the United States of America.	
	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.
118. Tea	3-4ths of Import Duty.	One-half of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	7-8ths of Import Duty.	3-4ths of Import Duty.	2-9rds of Import Duty.	2-3rds of Import Duty.
119. Teak Timber	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
120. Thread	2-3rds of Import Duty.	1-3rd of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	5-6ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
121. Tin and Tin Ware	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
122. Tobacco (Customs)	Whole Amount of Duty.	3-4ths Do.	2-3rds Do.	1-3rd Do.	Whole Amount of Duty.	3-4ths Do.	2-3rds Do.	2-3rds Do.
Ditto (Town Duties)	Ditto	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Ditto	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.
123. Toond Flower	2-3rds of Import Duty.	1-3rd of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	5-6ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
124. Tugger Wood	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
125. Turmeric (Customs)	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
Ditto (Town Duty)	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.
126. Tutenague	3-4ths of Import Duty.	One-half of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	7-8ths of Import Duty.	3-4ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
127. Uggur or Aloe Wood	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
128. Vermillion	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
129. Verdigris	2-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
130. Wax and Wax Candles	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
131. Wines and Spirits not otherwise provided for	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
132. Wood, Cabinet	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
133. Yellow Ochre or Goopee Muttee	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
134. Articles not enumerated above	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.

RATES of DUTY CHARGEABLE and DRAWBACK ALLOWED, ON ARTICLES the PRODUCE and MANUFACTURE of the COUNTRY, EXPORTED BY SEA from CALCUTTA or any other Port or Place belonging to the PRESIDENCY of BOMBAY.

Rate of Inland or Transit Duty payable.	Names of Articles.	If exported to the UNITED KINGDOM, FOREIGN EUROPE, or the UNITED STATES OF AMERICA.				If exported to PLACES other than those in EUROPE or the UNITED STATES OF AMERICA.			
		On a British Bottom.		On a Foreign Bottom.		On a British Bottom.		On a Foreign Bottom.	
		Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.
7½ per Cent.	Ajwain or Jowari	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	2½ per Cent.	Nil
2½ Do.	Allspice or Pimento	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil
5 Do.	Alkali	Nil	One-half of Transit Duty.	Nil	Nil	Nil	Nil	5 Do.	Nil
7½ Do.	Aloe Wood or Uggur	Nil	2-3rds Do.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil
10 Do.	Alum	Nil	3-4ths Do.	Nil	One-half Do.	Nil	Nil	10 Do.	Nil
7½ Do.	Ambergris	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	Nil	7½ Do.	Nil
2½ Do.	Ambergris, from Nepal	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil
7½ Do.	Anise, or Mowrie, or Souf	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil
10 Do.	Arsenic, White, Red, or Yellow	Nil	3-4ths Do.	Nil	One-half Do.	Nil	Nil	10 Do.	Nil
10 Do.	Assafoetida	Nil	3-4ths Do.	Nil	One-half Do.	Nil	Nil	10 Do.	Nil
7½ Do.	Altah	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil
7½ Do.	Awl Root or Morinda	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	1-3rd Do.	2½ Do.	Nil
7½ Do.	Betel Nut (Customs)	Nil	2-3rds Do.	Nil	1-5rd Do.	Nil	Nil	7½ Do.	Nil
5 Do.	Do. (Town Duty)	Nil	Whole Amount of Town Duty.	Nil	Whole Amount of Town Duty.	Nil	Whole Amount of Town Duty.	Nil	Whole Amount of Town Duty.
7½ Do.	Benjamin or Loban	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	Nil	7½ per Cent.	Nil
2½ Do.	Do. from Nepal	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil
Nil	Beads, Malas, or Rosaries	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
5 per Cent.	Blankets and Looeys	Nil	One-half of Transit Duty.	Nil	Nil	Nil	Nil	5 per Cent.	Nil
2½ Do.	Do. from Nepal	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil
Nil	Bombax, or Produce of the Semul Tree	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
5 per Cent.	Boots, Shoes, and Slippers	Nil	One-half of Transit Duty.	Nil	Nil	Nil	Nil	5 per Cent.	Nil
5 Do.	Borax and Tincal	Nil	One-half of Do.	Nil	Nil	Nil	Nil	5 Do.	Nil
2½ Do.	Do. from Nepal	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil

(continued)

Schedule No. 3.—Rates of Duty and Drawback on Articles exported from Calcutta — CONTINUED.

Rate of Inland or Transit Duty payable.	Names of Articles.	If exported to the UNITED KINGDOM, FOREIGN EUROPE, or the UNITED STATES OF AMERICA.				If exported to Places other than those in EUROPE or the UNITED STATES OF AMERICA.			
		On a British Bottom.		On a Foreign Bottom.		On a British Bottom.		On a Foreign Bottom.	
		Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.
10 per Cent.	Brass, unwrought	Nil	3-4ths of Transit Duty.	Nil	One-half of Transit Duty.	Nil	Nil	10 per Cent.	Nil.
2½ Do.	Do. wrought or unwrought, from Nepal.	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil.
10 Do.	Brimstone or Sulphur	Nil	3-4ths of Transit Duty.	Nil	One-half of Transit Duty.	Nil	Nil	10 Do.	Nil
7½ Do.	Brocades and Embroidered Goods	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	Nil	7½ Do.	Nil.
2½ Do.	Do. Do. from Nepal or Oude	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil.
7½ Do.	Buhara or Myrobolan	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil.
7½ Do.	Buckum or Sappan Wood	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	1-3rd Do.	2½ Do.	Nil.
Nil.	Buggies, Carriages, and Palankeens	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil.
Nil.	Bullion and Coin	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil.
7½ per Cent.	Calizeerah or Nigella	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	2½ per Cent.	Nil.
7½ Do.	Camphire	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	1-3rd Do.	2½ Do.	Nil.
Nil.	Canvas, Cordage, Eoif, Hemp, Sunn, or other Materials of Country Growth for the Manufacture of Canvas or Cordage.	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil.
7½ per Cent.	Cardinums	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	2½ per Cent.	Nil.
7½ Do.	Carpets and Setrings	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	Nil	7½ per Cent.	Nil.
Nil.	Carriges, Buggies, and Palankeens	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil.
2½ per Cent.	Cassia, from Nepal	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ per Cent.	Nil.
7½ Do.	Chanks or Saunks	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	Nil	7½ Do.	Nil.
7½ Do.	Cheraytah	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil.
5 Do.	Chowries	Nil	One-half Do.	Nil	Nil	Nil	Nil	5 Do.	Nil.
2½ Do.	Do. from Nepal	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil.
7½ Do.	Chuerassy Wood	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	Nil	7½ Do.	Nil.
10 Do.	Chunam	Nil	3-4ths Do.	Nil	One-half of Transit Duty.	Nil	Nil	10 Do.	Nil.
5 Do.	Chuttahs and Putties	Nil	One half Do.	Nil	Nil	Nil	Nil	5 Do.	Nil.
7½ Do.	Civet	Nil	2-3rds Do.	Nil	1-3rd of Transit Duty.	Nil	Nil	7½ Do.	Nil.
Nil.	Do. from Nepal	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil.



7½ Do.	Cochineal or Crindanah	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil.
5 Do.	Coccol Nuts, with or without Bark	Nil	One-half Do.	Nil	Nil	Nil	Nil	5 per Cent.	Nil.
7½ Do.	Columbo Root	Nil	2-3rds Do.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil.
7½ Do.	Coosoom Fool or Safflower	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	1-3rd Do.	2½ Do.	Nil.
7½ Do.	Copal or Kahrobah	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	1-3rd Do.	2½ Do.	Nil.
10 Do.	Copper, unwrought	Nil	3-4ths Do.	Nil	One-half Do.	Nil	Nil	10 Do.	Nil.
2½ Do.	Do. from Nepal, wrought or unwrought.	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil.
10 Do.	Coral	Nil	3-4ths of Transit Duty.	Nil	One half of Transit Duty.	Nil	Nil	10 Do.	Nil.
7½ Do.	Coriander or Dhumia	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil.
12 Annas per Maund of 96 Calcutta Sica Weight, or 5 per Cent.	Cotton Wool, in its cleaned State	Nil	Whole Amount of Transit Duty.	Nil	Nil	Nil	Nil	12 Annas per Maund of 96 Sica Weight or 5 per Cent.	Nil.
4 Annas per Do. Do., or 5 per Cent.	Do. in its uncleaned State, or in the Pod.	Nil	Do.	Nil	Nil	Nil	Nil	4 Annas Do. Do. or 5 per Cent.	Nil.
7½ per Cent.	Cotton Yarn	Nil	2-3rds Do.	Nil	1-3rd of Transit Duty.	Nil	Nil	7½ per Cent.	Nil.
5 Do.	Cow Tails	Nil	One-half Do.	Nil	Nil	Nil	Nil	5 Do.	Nil.
2½ Do.	Do. from Nepal	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil.
7½ Do.	Crindanah or Cochineal	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil.
7½ Do.	Cummin or Jeerah	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	1-3rd Do.	2½ Do.	Nil.
5 Do.	Damner or Resin	Nil	One-half Do.	Nil	Nil	Nil	Nil	5 Do.	Nil.
7½ Do.	Dhaye Flower	Nil	2-3rds Do.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	2½ per Cent.	Nil.
7½ Do.	Dhania or Coriander	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	1-3rd Do.	2½ Do.	Nil.
7½ Do.	Dry Ginger	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	1-3rd Do.	2½ Do.	Nil.
7½ Do.	Elephants Teeth	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	1-3rd Do.	7½ Do.	Nil.
7½ Do.	Embroidered Goods and Brocades	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	1-3rd Do.	7½ Do.	Nil.
2½ Do.	Do. from Nepal or Oude	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil.
7½ Do.	Foolcyl Teyl or Perfumed Oils	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	7½ Do.	Nil.
2½ Do.	Do. from Nepal	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil.
7½ Do.	Frankincense or Gumbereza	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	7½ Do.	Nil.
2½ Do.	Do. from Nepal	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil.
7½ Do.	Fringes, Tape, and Thread	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	7½ Do.	Nil.
2½ Do.	Do. from Nepal or Oude	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil.

Schedule No. 3.—Rates of Duty and Drawback on Articles exported from Calcutta — continued.

Rate of Inland or Transit Duty payable.	Names of Articles.	If exported to the UNITED KINGDOM, FOREIGN EUROPE, or the UNITED STATES OF AMERICA.				If exported to Places other than those in EUROPE or the UNITED STATES OF AMERICA.			
		On a British Bottom.		On a Foreign Bottom.		On a British Bottom.		On a Foreign Bottom.	
		Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.
5 per Cent.	Furs	Nil	One-half of Transit Duty.	Nil	Nil	Nil	Nil	5 per Cent.	Nil
2½ Do.	Do. from Nepal	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil
7½ Do.	Galbanum	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil
10 Do. Town Duty.	Ghee	Nil	3-4ths of Town Duty.	Nil	One-half of Town Duty.	Nil	One-half of Town Duty.	Nil	Nil
5 per Cent.	Gold and Silver Tissues, Lace, and Thread	Nil	One-half of Transit Duty.	Nil	Nil	Nil	Nil	5 per Cent.	Nil
10 Do.	Goppee Muttee or Yellow Ochre	Nil	3-4ths Do.	Nil	One-half of Transit Duty.	Nil	One-half of Transit Duty.	10 Do.	Nil
Nil	Grain, of all Sorts	Nil	2-3rds Do.	Nil	Nil	Nil	Nil	Nil	Nil
7½ Do.	Gum Arabic	Nil	2-3rds Do.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	2½ per Cent.	Nil
5 Do.	Gunnies and Gunny Bags	Nil	One-half Do.	Nil	Nil	Nil	Nil	5 Do.	Nil
7½ Do.	Gundiberoza or Frankincense	Nil	2-3rds Do.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	7½ Do.	Nil
2½ Do.	Do. from Nepal	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil
5 Do.	Hides, Raw	Nil	One-half of Transit Duty.	Nil	Nil	Nil	Nil	5 Do.	Nil
7½ Do.	Hookah and Hookah Snakes	Nil	2-3rds Do.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	7½ Do.	Nil
7½ Do.	Hurrah or Myrobolan	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil
7½ Do.	Hursinghar Flower	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	1-3rd Do.	2½ Do.	Nil
10 Do.	Hurtal, or Yellow Arsenic, or Orpiment	Nil	3-4ths Do.	Nil	One-half Do.	Nil	Nil	10 Do.	Nil
10 Do.	Jarrool Timber, Red or White	Nil	3-4ths Do.	Nil	One-half Do.	Nil	Nil	10 Do.	Nil
7½ Do.	Jeerah or Cummin	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil
5 Do.	Indigo on a fixed Valuation of 100 Rupees per Factory Maund.	Nil	Whole Amount of Transit Duty.	Nil	Nil	Nil	Nil	5 Do.	Nil
5 Do.	Do. from Nepal or Oude	Nil	One-half Do.	Nil	Nil	Nil	Nil	5 Do.	Nil
10 Do.	Indian Red or Ranga Muttee	Nil	3-4ths Do.	Nil	One-half of Transit Duty.	Nil	One-half of Transit Duty.	10 Do.	Nil
7½ Do.	Jowain or Ajwain	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil
10 Do.	Iron and manufactured Iron	Nil	3-4ths Do.	Nil	One Half Do.	Nil	Nil	10 per Cent.	Nil
2½ Do.	Do. Do. from Nepal	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil
7½ Do.	Jutta Mutsee or Spikenard	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil
7½ Do.	Iron	Nil	2-3rds Do.	Nil	Nil	Nil	Nil	Nil	Nil



Schedule No. 3.—Rates of Duty and Drawback on Articles exported from Calcutta — continued.

Rate of Inland or Transit Duty payable.	Name of Articles.	If exported to the UNITED KINGDOM, FOREIGN EUROPE, or the UNITED STATES OF AMERICA.			If exported to Places other than those in EUROPE or the UNITED STATES OF AMERICA.		
		On a British Bottom.			On a Foreign Bottom.		
		Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.
2½ per Cent.	Nutmegs, from Nepal	Nil	Nil	2½ per Cent.	2½ per Cent.	Nil	7½ per Cent.
7½ Do.	Oil Seeds (Customs)	Nil	2-3rds of Transit Duty.	Nil	Nil	Nil	7½ Do.
5 Do.	Do. (Town Duty)	Nil	Whole Amount of Town Duty.	Nil	Whole Amount of Town Duty.	Whole Amount of Town Duty.	Nil
7½ Do.	Oils, Vegetable or Animal, (Customs)	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	7½ per Cent.
5 Do.	Do. (Town Duty)	Nil	Whole Amount of Town Duty.	Nil	Whole Amount of Town Duty.	Whole Amount of Town Duty.	Nil
7½ Do.	Oils, perfumed or essential	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	7½ per Cent.
2½ Do.	Do. - Do. from Nepal	Nil	Nil	2½ per Cent.	2½ per Cent.	Nil	7½ Do.
Nil.	Opium, purchased at the Government Sales.	Nil	Nil	Nil	Nil	Nil	Nil
10 per Cent.	Opiment, or Yellow Arsenic, or Hircaul	Nil	3-4ths of Transit Duty.	Nil	Nil	Nil	10 per Cent.
7½ Do.	Otter or essential Oils	Nil	2-3rds Do.	Nil	Nil	Nil	7½ Do.
2½ Do.	Do. - Do. from Nepal	Nil	Nil	2½ per Cent.	2½ per Cent.	Nil	7½ Do.
7½ Do.	Owula or Myrobolans	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	Nil
5 Do.	Paper, Bengal	Nil	One-half of Transit Duty.	Nil	Nil	Nil	5 Do.
Nil.	Palankeens, Carriages, and Buggies	Nil	Nil	Nil	Nil	Nil	Nil
Nil.	Pearls and precious Stones	Nil	Nil	Nil	Nil	Nil	Nil
10 per Cent.	Peoree	Nil	3-4ths of Transit Duty.	Nil	Nil	Nil	10 per Cent.
10 Do.	Pepper, Black and White	Nil	3-4ths Do.	Nil	Nil	Nil	10 Do.
2½ Do.	Piece Goods, Cotton, the Manufacture of Company's Territories.	Nil	Nil	Nil	Nil	Nil	Nil
2½ Do.	Piece Goods, Cotton, from Nepal or Oude.	Nil	Nil	2½ per Cent.	2½ per Cent.	Nil	7½ per Cent.
2½ Do.	Piece Goods, Silk, or partly Silk and partly Cotton.	Nil	Nil	2½ Do.	2½ Do.	Nil	7½ Do.
2½ Do.	Pimento or Allspice, from Nepal	Nil	Nil	2½ Do.	2½ Do.	Nil	7½ Do.
7½ Do.	Pipe Staves	Nil	2-3rds of Transit Duty.	Nil	Nil	Nil	7½ Do.
7½ Do.	Piplamoor or Long Pepper root	Nil	2-3rds Do.	Nil	1-3rd of Transit Duty.	Nil	2½ Do.
10 Do.	Prussian Blue	Nil	3-4ths Do.	Nil	One-half Do.	Nil	10 Do.
Nil.	Resin, Gum and Pearls	Nil	Nil	Nil	Nil	Nil	Nil

2½ Do.	Do. from Nepal	Nil	Duty.	Nil	2½ per Cent.	Nil	7½ Do.	Nil
5 Do.	Putties and Chutahs	Nil	One-half of Transit Duty.	Nil	Nil	Nil	5 Do.	Nil
10 Do.	Ranga Muttee or Indian Red	Nil	3-4ths Do.	One-half of Transit Duty.	Nil	Nil	10 Do.	Nil
7½ Do.	Raw Silk Filature, on a fixed Valuation of 7 Rupees per Seer of 80 Calcutta Sicea Weight.	Nil	2-3rds Do.	1-3rd Do.	Nil	Nil	7½ Do.	Nil
7½ Do.	Do. Wound, Do. of 6 Rupees per Seer of Do.	Nil	2-3rds Do.	1-3rd Do.	Nil	Nil	7½ Do.	Nil
7½ Do.	Raw Silk, Tushah	Nil	2-5rds Do.	1-3rd Do.	Nil	Nil	7½ Do.	Nil
5 Do.	Do. Chussum	Nil	2-3rds Do.	1-3rd Do.	Nil	Nil	5 Do.	Nil
7½ Do.	Raw Hides	Nil	One-half Do.	Nil	Nil	Nil	7½ Do.	Nil
5 Do.	Rose Water	Nil	2-3rds Do.	1-3rd of Transit Duty.	Nil	Nil	5 Do.	Nil
5 Do.	Do. from Nepal	Nil	Nil	Nil	2½ per Cent.	Nil	5 Do.	Nil
Nil.	Rosin or Dammer	Nil	One-half of Transit Duty.	Nil	Nil	Nil	Nil	Nil
10 per Cent.	Rosaries, Beads, or Malas	Nil	Nil	Nil	Nil	Nil	10 per Cent.	Nil
7½ Do.	Saffron	Nil	3-4ths of Transit Duty.	One-half of Transit Duty.	Nil	Nil	7½ Do.	Nil
5 Do.	Safflower or Coosoon Wool	Nil	2-3rds Do.	1-3rd Do.	Nil	Nil	5 Do.	Nil
7½ Do.	Sal Ammoniac or Nuhs-Suuder	Nil	One-half Do.	Nil	Nil	Nil	7½ Do.	Nil
7½ Do.	Saltetre	Nil	2-3rds Do.	1-3rd of Transit Duty.	Nil	Nil	7½ Do.	Nil
7½ Do.	Sandal Wood, Red, White, or Yellow	Nil	2-3rds Do.	1-3rd Do.	Nil	Nil	7½ Do.	Nil
10 Do.	Sappan or Buckum Wood	Nil	2 3rds Do.	1-3rd Do.	Nil	Nil	10 Do.	Nil
7½ Do.	Saul Timber	Nil	3-4ths Do.	One-half Do.	Nil	Nil	7½ Do.	Nil
Nil.	Saunks or Chanks	Nil	2-3rds of Transit Duty.	1-3rd of Transit Duty.	Nil	Nil	Nil	Nil
7½ per Cent.	Seemul Cotton	Nil	Nil	Nil	Nil	Nil	7½ per Cent.	Nil
7½ Do.	Seenua	Nil	2-3rds of Transit Duty.	1-3rd of Transit Duty.	Nil	Nil	7½ Do.	Nil
10 Do.	Setringees and Carpets	Nil	2-3rds Do.	1-3rd Do.	Nil	Nil	10 Do.	Nil
4 Annas each	Shawls	Nil	3-4ths Do.	One-half Do.	Nil	Nil	4 Annas each	Nil
5 per Cent.	Shields, to be exported only in the Mode directed by Section 55, Regulation IX. of 1810.	Nil	Nil	Nil	Nil	Nil	5 per Cent.	Nil
10 Do.	Shoes, Boots, and Slippers	Nil	One half of Transit Duty.	Nil	Nil	Nil	10 Do.	Nil
10 Do.	Sissoo Timber	Nil	3-4ths Do.	One-half of Transit Duty.	Nil	Nil	10 Do.	Nil
7½ Do.	Sitdoor or Minium	Nil	3-4ths Do.	One-half Do.	Nil	Nil	7½ Do.	Nil
7½ Do.	Sitsaul Wood	Nil	2-3rds Do.	1-3rd Do.	Nil	Nil	7½ Do.	Nil

Schedule No. 3.—Rates of Duty and Drawback on Articles exported from Calcutta—continued.

Rate of Inland or Transit Duty payable.	Names of Article.	If exported to the UNITED KINGDOM, FOREIGN EUROPE, or the UNITED STATES of AMERICA.				If exported to Places other than those in EUROPE or the UNITED STATES of AMERICA.			
		On a British Bottom.		On a Foreign Bottom.		On a British Bottom.		On a Foreign Bottom.	
		Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.
7½ per Cent.	Silk, Raw Filature, on a fixed Valuation of 7 Rupees per Seer of 80 Calcutta Sicca Weight.	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	Nil	7½ per Cent.	Nil
7½ Do.	Silk, Bengal, Wound, on a fixed Valuation of 6 Rupees per Seer of 80 Calcutta Sicca Weight.	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	Nil	7½ Do.	Nil
7½ Do.	Silk, Tushali	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	Nil	7½ Do.	Nil
7½ Do.	Silk, Chussum	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	Nil	7½ Do.	Nil
5 Do.	Soap	Nil	One-half Do.	Nil	Nil	Nil	Nil	5 Do.	Nil
7½ Do.	Souf, Anise, or Mowrie	Nil	2-3rds Do.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil
7½ Do.	Soanamooky Leaf	Nil	2-3rds Do.	Nil	2-3rds Do.	Nil	1-3rd Do.	2½ Do.	Nil
10 Do.	Soondry Timber	Nil	3-4ths Do.	Nil	One-half Do.	Nil	Nil	10 Do.	Nil
7½ Do.	Spikenard or Juttamunsec	Nil	2-3rd Do.	Nil	1-3rd Do.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil
6 Annas per Gal. Police or Excise Duty.	Spirits manufactured after the European Manner at any licensed Distillery in any of the Provinces under the Bengal Presidency, provided the Quantity be 1,000 Gallons or upwards.	Nil	3 Annas per Gallon	Nil	1½ Annas per Gallon.	Nil	3 Annas per Gallon	Nil	1½ Annas per Gallon.
6 Do.	Do. Do. if the Quantity be less than 1,000 Gallons.	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
10 per Cent.	Steel, wrought or unwrought	Nil	3-4ths of Transit Duty.	Nil	One-half of Transit Duty.	Nil	Nil	10 per Cent.	Nil
2½ Do.	Do. Do. from Nepal	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ per Cent.	Nil
5 Do.	Stone Plates	Nil	One-half of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	Nil	5 Do.	Nil
7½ Do.	Storax	Nil	2-3rds Do.	Nil	Nil	Nil	1-3rd of Transit Duty.	2½ Do.	Nil
5 Do.	Sūjee Muttee or Natron	Nil	One-half Do.	Nil	Nil	Nil	Nil	5 Do.	Nil
5 Do.	Sugar, Jaggery, Goor, and Syrup (Customs)	Nil	One-half Do.	Nil	Nil	Nil	Nil	5 Do.	Nil
5 Do.	Do. Do. (Town Duty)	Nil	Whole Amount of Town Duty.	Nil	Whole Amount of Town Duty.	Nil	Whole Amount of Town Duty.	Nil	Whole Amount of Town Duty.
10 Do.	Sulphur or Brimstone	Nil	3-4ths of Transit Duty.	Nil	One-half of Transit Duty.	Nil	Nil	10 per Cent.	Nil
1 Rupee each	Swords, to be exported only in the Mode directed by Section 85, Regulation IX. of 1810.	Nil	Nil	Nil	Nil	Nil	Nil	1 Rupee each	Nil
7½ per Cent.	Tape, Thread, and Fringes	Nil	2-3rds of Transit	Nil	1-3rd of Transit	Nil	Nil	7½ per Cent.	Nil

2½ Do.	2½ Do.	Nil	Nil	2½ Do.	Nil	Nil	2½ Do.	Nil	Nil	2½ Do.	Nil	Nil	7½ Do.	Nil
Nil.	Nil.	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil.
2½ per Cent.	2½ per Cent.	Nil	2-3rds of Transit Duty.	Nil	2-3rds of Transit Duty.	Nil	2½ per Cent.	Nil	1-3rd of Transit Duty.	Nil	Nil	7½ per Cent.	Nil	Nil.
2½ Do.	Do.	Nil	Nil	2½ Do.	Nil	Nil	2½ per Cent.	Nil	Nil	2½ Do.	Nil	7½ Do.	Nil	Nil.
5 Do.	Do.	Nil	One-half of Transit Duty.	Nil	One-half of Transit Duty.	Nil	Nil	Nil	Nil	5 Do.	Nil	5 Do.	Nil	Nil.
5 Do.	Do.	Nil	One-half Do.	Nil	One-half Do.	Nil	Nil	Nil	Nil	5 Do.	Nil	5 Do.	Nil	Nil.
2½ Do.	Do.	Nil	Nil	2½ per Cent.	Nil	Nil	2½ per Cent.	Nil	Nil	2½ Do.	Nil	2½ Do.	Nil	Nil.
5 Do.	Do.	Nil	One-half of Transit Duty.	Nil	One-half of Transit Duty.	Nil	Nil	Nil	Nil	5 Do.	Nil	5 Do.	Nil	Nil.
4 Annas per Maund.	Tobacco (Customs)	Nil	Whole Amount of Transit Duty.	Nil	Whole Amount of Transit Duty.	Nil	Nil	Nil	Nil	4 Annas per Maund.	Nil	4 Annas per Maund.	Nil	Nil.
10 per Cent.	Do. (Town Duty)	Nil	Whole Amount of Town Duty.	Nil	Whole Amount of Town Duty.	Nil	Nil	Nil	Nil	10 per Cent.	Nil	10 per Cent.	Nil	Nil.
7½ Do.	Toon Wood	Nil	2-3rds of Transit Duty.	Nil	2-3rds of Transit Duty.	Nil	Nil	Nil	Nil	7½ Do.	Nil	7½ Do.	Nil	Nil.
7½ Do.	Toond Flower	Nil	2-3rds Do.	Nil	2-3rds Do.	Nil	Nil	Nil	Nil	7½ Do.	Nil	7½ Do.	Nil	Nil.
5 Do.	Tooteeah or Vitriol	Nil	One-half Do.	Nil	One-half Do.	Nil	Nil	Nil	Nil	5 Do.	Nil	5 Do.	Nil	Nil.
7½ Do.	Tugger	Nil	2-3rds Do.	Nil	2-3rds Do.	Nil	Nil	Nil	Nil	7½ Do.	Nil	7½ Do.	Nil	Nil.
5 Do.	Turmeric (Town Duty)	Nil	One-half Do.	Nil	One-half Do.	Nil	Nil	Nil	Nil	5 Do.	Nil	5 Do.	Nil	Nil.
10 Do.	Vermillion	Nil	3-4ths Do.	Nil	3-4ths Do.	Nil	Nil	Nil	Nil	10 Do.	Nil	10 Do.	Nil	Nil.
10 Do.	Verdigris	Nil	3-4ths Do.	Nil	3-4ths Do.	Nil	Nil	Nil	Nil	10 Do.	Nil	10 Do.	Nil	Nil.
7½ Do.	Uggur or Aloe Wood	Nil	2-3rds Do.	Nil	2-3rds Do.	Nil	Nil	Nil	Nil	7½ Do.	Nil	7½ Do.	Nil	Nil.
7½ Do.	Vidry Ware	Nil	2-3rds Do.	Nil	2-3rds Do.	Nil	Nil	Nil	Nil	7½ Do.	Nil	7½ Do.	Nil	Nil.
5½ Do.	Vitriol or Tooteeah	Nil	One-half Do.	Nil	One-half Do.	Nil	Nil	Nil	Nil	5½ Do.	Nil	5½ Do.	Nil	Nil.
10 Do.	Wax and Wax Candles	Nil	3-4ths Do.	Nil	3-4ths Do.	Nil	Nil	Nil	Nil	10 Do.	Nil	10 Do.	Nil	Nil.
5 Do.	Woollens, viz., Looeys and Blankets	Nil	One-half Do.	Nil	One-half Do.	Nil	Nil	Nil	Nil	5 Do.	Nil	5 Do.	Nil	Nil.
2½ Do.	Do. Do. from Nepal	Nil	Nil	2½ per Cent.	Nil	Nil	2½ per Cent.	Nil	Nil	2½ Do.	Nil	2½ Do.	Nil	Nil.
10 Do.	Yellow Ochre or Goopee Muttee	Nil	3-4ths of Transit Duty.	Nil	3-4ths of Transit Duty.	Nil	Nil	Nil	Nil	10 Do.	Nil	10 Do.	Nil	Nil.
	Country Articles not enumerated in this Table, and which have not been specifically exempted from Duty by this Regulation, shall, if they are not liable to any Transit or Town Duty, pay on Exportation	2½ per Cent.	Nil	5 per Cent.	Nil	Nil	5 per Cent.	Nil	Nil		Nil	10 Do.	Nil	Nil.

Not.—The above Duties and Drawbacks are to be charged and allowed on Goods duly covered by Ruwannahs evidencing the Payment of Inland or Town Duty. No Drawback shall be allowed on any of the said Goods which may be brought for Exportation without a Ruwannah, or with a Ruwannah of which the Period has expired; but on the Exportation of such Goods (except in Cases wherein the whole Amount of Inland Duty is drawn back) an Export Duty shall be levied, in addition to that specified in the Table, equivalent to the prescribed Transit Duty chargeable on the like Goods minus the Drawback receivable on the Export of the same.



## No. XIV. (INDIA) of 1836.

## SCHEDULE (A.)

RATES of DUTY to be charged on GOODS IMPORTED by SEA into any Port of the  
PRESIDENCY of FORT WILLIAM in BENGAL.

No.	Enumeration of Goods.	When imported on British Bottoms.	When imported on Foreign Bottoms.
1	Bullion and Coin	Free	Free.
2	Precious Stones and Pearls	Do.	Do.
3	Grain and Pulse	Do.	Do.
4	Horses and other living Animals	Do.	Do.
5	Ice	Do.	Do.
6	Coal, Coke, Bricks, Chalk, and Stones.	Do.	Do.
7	Books printed in the United Kingdom or in any British Possession.	Do.	3 per Cent.
8	Foreign Books	3 per Cent.	6 per Cent.
9	Marine Stores, the Produce or Manufacture of the United Kingdom or of any British Possession.	3 per Cent.	6 per Cent.
10	Marine Stores, the Produce or Manufacture of any other Place or Country.	6 per Cent.	12 per Cent.
11	Metals, wrought or unwrought, the Produce or Manufacture of the United Kingdom or any British Possession.	3 per Cent.	6 per Cent.
12	Metals, wrought or unwrought, excepting Tin, the Produce or Manufacture of any other Place.	6 per Cent.	12 per Cent.
13	Tin, the Produce of any other Place than the United Kingdom or any British Possession.	10 per Cent.	20 per Cent.
14	Woollens, the Produce or Manu- facture of the United Kingdom or any British Possession.	2 per Cent.	4 per Cent.
15	Woollens, the Produce of any other Place or Country.	4 per Cent.	8 per Cent.
16	Cotton and Silk Piece Goods, Cotton Twist and Yarn, the Produce of the United King- dom or of any British Pos- session.	3½ per Cent.	7 per Cent.
17	Cotton and Silk Piece Goods, Cotton Twist and Yarn, the Produce of any other Place.	7 per Cent.	14 per Cent.
18	Opium	24 Rupees per Seer of 80 Tolas.	24 Rupees per Seer of 80 Tolas.
19	Salt	3Rup. 4An. per Maund of 80 Tolas per Seer.	3Rup. 4An. per Maund of 80 Tolas per Seer.
20	Alum	10 per Cent.	20 per Cent.
21	Camphor	10 per Cent.	20 per Cent.
22	Cassia	40 per Cent.	20 per Cent.
23	Cloves	10 per Cent.	20 per Cent.
24	Coffee	7½ per Cent.	15 per Cent.
25	Coral	10 per Cent.	20 per Cent.
26	Nutmegs and Mace	10 per Cent.	20 per Cent.
27	Pepper	10 per Cent.	20 per Cent.
28	Rattans	7½ per Cent.	15 per Cent.
29	Tea	10 per Cent.	20 per Cent.
30	Vermillion	10 per Cent.	20 per Cent.

## Schedule (A).—Rates of Duty on Goods imported by Sea into Bengal—continued.

No.	Enumeration of Goods.	When imported on British Bottoms.	When imported on Foreign Bottoms.
31	Wines and Liqueurs - -	10 per Cent.	20 per Cent.
32	Spirits, Consolidated Duty, including that levied heretofore through the Police of Calcutta.	10 per Cent. 9 Annas per Imperial Gallon.	20 per Cent. 16 Annas per Imperial Gallon.
And the Duty on Spirits shall be rateably increased as the Strength exceeds of London Proof, and when imported in Bottles Five Quart Bottles shall be deemed equal to the Imperial Gallon.			
33	All Articles not included in the above Enumeration.	8½ per Cent.	7 per Cent.

And when the Duty is declared to be ad valorem, it shall be levied on the Market Value without Deduction; and if the Collector of Customs shall see Reason to doubt whether the Goods come from the Country from which they are declared to come by the Importer, it shall be lawful for the Collector of Customs to call on the Importer to furnish Evidence as to the Place of Manufacture or Production; and if such Evidence shall not satisfy the said Collector of the Truth of the Declaration, the Goods shall be charged with the highest Rate of Duty, subject always to an Appeal to the Board of Customs, Salt, and Opium.

And upon the Re-export by Sea of Goods imported, excepting Opium and Salt, provided the Re-export be made within Two Years of the Date of Import, as per Custom House Register, and the Goods be identified to the Satisfaction of the Collector of Customs, there shall be retained One Eighth of the Amount of Duty levied, and the Remainder shall be repaid as Drawback. And if Goods be re-exported in the same Ship without being landed (always excepting Opium and Salt, in regard to which the special Rules in force shall continue to apply,) there shall be no Import Duty levied thereon.

## SCHEDULE (B.)

RATES of DUTY to be charged upon GOODS EXPORTED by SEA from any PORT or PLACE in the PRESIDENCY of FORT WILLIAM in BENGAL.

No.	Enumeration of Goods.	Exported on British Bottoms.	Exported on Foreign Bottoms.
1	Bullion and Coin - -	Free	Free.
2	Precious Stones and Pearls - -	Do.	Do.
3	Books printed in India - -	Do.	Do.
4	Horses and Living Animals - -	Do.	Do.
	Opium purchased at Government Sales in Calcutta.	Do.	Do.
	Cotton Wool exported to Europe, the United States of America, or any British Possession in America.	Do.	8 Annas per Maund of 80 Tolas to the Seer.
	Do. exported to Places other than above.	8 Annas per Maund of 80 Tolas per Seer.	16 Annas per Maund of 80 Tolas to the Seer.
8	Sugar and Rum exported to the United Kingdom or to any British Possession.	Free	3 per Cent.
	Do. exported to any other Place.	3 per Cent.	6 per Cent.
10	Grain and Pulse of all Sorts -	1 Anna per Bag not exceeding 2 Maunds of 80 Tolas to the Seer, or if exported otherwise than in Bags, Half an Anna per Maund.	2 Annas per Bag not exceeding 2 Maunds of 80 Tolas to the Seer, or if exported otherwise than in Bags, 1 Anna per Maund.

## Schedule (B).—Rates of Duty on Goods exported by Sea from Bengal—continued.

No.	Enumeration of Goods.	Exported on British Bottoms.	Exported on Foreign Bottoms.
11	Indigo	3 Rupees per Maund of 80 Tolas to the Seer.	6 Rupees per Maund of 80 Tolas to the Seer.
12	Lac Dye and Shell Lac	4 per Cent.	8 per Cent.
13	Silk, Raw Filature	3½ Annas per Seer of 80 Tolas.	7 Annas per Seer of 80 Tolas.
14	Silk, Bengal Wound	3 Annas per Seer of 80 Tolas.	6 Annas per Seer of 80 Tolas.
15	Tobacco	4 Annas per Maund	8 Annas per Maund.
16	All Country Articles not enume- rated or named above.	3 per Cent.	6 per Cent.

And when the Duty is declared to be ad valorem, the same shall be levied on the Market Value of the Article at the Place of Export, without Deduction.

And in settling for the Duties on Exports by Sea, Credit shall be given for Payment of Inland Customs Duty, and Drawback shall be allowed of any Excess of Duty paid, upon Production of Ruwanas, under the following Conditions, until the 1st April 1837 :—

First, That the Goods shall be identified, and Destination to the Port of Export proved in the usual Manner.

Second, That the Ruwanas shall bear Date before the 1st April 1836, and the Goods shall not have been protected thereby, or by the Original thereof, more than Two Years.

And after the said 1st April 1837 Credit shall not be given, nor shall Drawback be allowed, of any Inland Customs, or Land Frontier Duty paid at any Custom House or Chokee of the Jumna Frontier Line, or of Benares, except only upon the Article of Cotton Wool covered by Ruwanas taken out at the Custom Houses of the Western Provinces, and proved to have been destined for Export by Sea, when passed out of those Provinces.

## REGULATION VII. (FORT ST. GEORGE) 1819.

TABLE No. 1.

TABLE of the DUTIES levied on Articles the Produce or Manufacture of the United Kingdom or of Foreign Europe imported from the United Kingdom on Vessels trading under the Provisions of the Acts for regulating the direct and circuitous Trade between the United Kingdom and India.

Enumeration of Goods.	The Produce or Manufacture of the United Kingdom.	The Produce or Manufacture of Foreign Europe.
Anchors and Grapnels	No Duty	5 per Cent.
Articles of Wearing Apparel not of Woollen Manufacture.	2½ per Cent.	Do.
Beads	Do.	Do.
Beer	Do.	Do.
Bellows	No Duty	Do.
Bird Shot	Do.	Do.
Blacking and Brushes	2½ per Cent.	Do.
Blankets	No Duty	Do.
Blocks of Sorts	Do.	Do.
Bottles, empty	2½ per Cent.	Do.
Boxes, Pump	No Duty	Do.
Brass Work and Ware	Do.	Do.
Broad Cloth	Do.	Do.
Braziery	Do.	Do.
Buntin	Do.	Do.
Camblets	Do.	Do.
Canes and Rattans	2½ per Cent.	Do.
Canvas	No Duty	Do.
Capstan Furniture	Do.	Do.

Table No. 1.—Duties levied on Articles imported from the United Kingdom into India—continued.

<i>Enumeration of Goods.</i>	<i>The Produce or Manufacture of the United Kingdom.</i>	<i>The Produce or Manufacture of Foreign Europe.</i>
Carriages and Conveyances	2½ per Cent.	5 per Cent.
Carpets of Woollen Manufacture	No Duty	Do.
Chalk	2½ per Cent.	Do.
Channel Work for Ships	No Duty	Do.
Clocks	Do.	Do.
Coals	2½ per Cent.	Do.
Coffin Furniture	No Duty	Do.
Compasses, Azimuth, hanging and steering	Do.	Do.
Confectionary and Sweetmeats	2½ per Cent.	Do.
Copper of every Description	No Duty	Do.
Copper Pumps	Do.	Do.
Copper Rings	Do.	Do.
Coral	-	Do.
Cordage	Do.	Do.
Corks	2½ per Cent.	Do.
Cotton Screws, Iron	No Duty	Do.
Cotton Yarn and Thread	2½ per Cent.	Do.
Crystal Ware	Do.	Do.
Cutlery	No Duty	Do.
Cyder and Perry	2½ per Cent.	Do.
Deals of Sorts	No Duty	Do.
Earthenware	2½ per Cent.	Do.
Eatables	Do.	Do.
Engravings	Do.	Do.
Figure Heads	No Duty	Do.
Filtering Stones	2½ per Cent.	Do.
Flint Stones	Do.	Do.
Fire and Garden Engines	No Duty	Do.
Furniture, Household	2½ per Cent.	Do.
Glass and Glass Ware of every Description	Do.	Do.
Gold and Silver Lace	Do.	Do.
Gold Leaf	No Duty	Do.
Guernsey Shirts	Do.	Do.
Guns and Pistols	Do.	Do.
Gunpowder	2½ per Cent.	Do.
Hammers, Hatchets, and Saws	No Duty	Do.
Hawse Rollers	Do.	Do.
Hose, Woollen	Do.	Do.
Jewellery	Do.	Do.
Iron	Do.	Do.
Iron, Butts, Hoops, Rivets, and Sheet	Do.	Do.
Iron Cables	Do.	Do.
Iron Chains	Do.	Do.
Iron Chests	Do.	Do.
Iron Kentledge	Do.	Do.
Iron Knees	Do.	Do.
Ironmongery, and Iron Work of every Description.	Do.	Do.
Iron, Plate or Wrought	Do.	Do.
Kentledge	Do.	Do.
Kitchen Utensils	Do.	Do.
Lace	2½ per Cent.	Do.
Lacquered Ware, not Metal	Do.	Do.
Lanterns	No Duty	Do.
Lead in Sheets, cast or rolled	Do.	Do.
Leather of Sorts	2½ per Cent.	Do.
Lines and Twine	No Duty	Do.
Locks, Bolts, and Hinges	Do.	Do.
Mangles or Hackles of Iron	Do.	Do.
Marble Slabs and Tiles	2½ per Cent.	Do.
Masts, Spars, and Oars	No Duty	Do.
Mathematical Instruments	Do.	Do.
Medicines	2½ per Cent.	Do.
Metals, wrought or unwrought	No Duty	Do.
ring Chains	Do.	Do.

Table No. 1.—Duties levied on Articles imported from the United Kingdom into India—continued.

Enumeration of Goods.	The Produce or Manufacture of the United Kingdom.	The Produce or Manufacture of Foreign Europe.
Musical Instruments - - -	2½ per Cent.	5 per Cent.
Nails of Iron or Copper - -	No Duty -	Do.
Oils - - - - -	2½ per Cent.	Do.
Ochre - - - - -	Do.	Do.
Opium - - - - -		40 Rupees per Vis.
Paint and Paint Brushes - -	2½ per Cent.	5 per Cent.
Palm Irons - - - - -	No Duty -	Do.
Perfumery - - - - -	2½ per Cent.	Do.
Piece Goods - - - - -	Do.	Do.
Pictures - - - - -	Do.	Do.
Pitch and Tar - - - - -	No Duty -	Do.
Plate and Plated Ware - -	Do.	Do.
Printed Cotton and Calicoes -	2½ per Cent.	Do.
Pump Hide - - - - -	No Duty -	Do.
Quicksilver - - - - -	-	Do.
Red and White Lead - - -	2½ per Cent.	Do.
Rosin - - - - -	No Duty -	Do.
Saddlery - - - - -	2½ per Cent.	Do.
Sail Needles - - - - -	No Duty -	Do.
Salt - - - - -	350 Rupees per Garce.	350 Rupees per Garce.
Scupper Leather - - - -	No Duty -	5 per Cent.
Seeds of Sorts - - - - -	2½ per Cent.	Do.
Shawls, Woollen Manufacture -	No Duty -	Do.
Sheaves and Pins - - - -	Do.	Do.
Shot - - - - -	Do.	Do.
Soda Water - - - - -	2½ per Cent.	Do.
Spars - - - - -	No Duty -	Do.
Speaking Trumpets - - - -	Do.	Do.
Spirituous Liquors - - - -	8 per Cent.	8 per Cent.
Spirits of Turpentine - - -	2½ per Cent.	5 per Cent.
Stationery and Books - - -	Do.	Do.
Steel - - - - -	No Duty -	Do.
Table Utensils - - - - -	Do.	Do.
Tallow - - - - -	2½ per Cent.	Do.
Time and Binnacle Glasses - -	No Duty -	Do.
Tin - - - - -	Do.	Do.
Tin Plates and Tin Ware of every Description.	Do.	Do.
Tobacco and Snuff - - - -	2½ per Cent.	Do.
Tobacco Pipes - - - - -	Do.	Do.
Toys of Iron or Tin - - - -	No Duty -	Do.
Types - - - - -	Do.	Do.
Trinkets composed wholly or chiefly of Metal -	Do.	Do.
Turpentine - - - - -	2½ per Cent.	Do.
Varnish, Copal, used by Coachmakers -	Do.	Do.
Ditto, for Ships - - - - -	No Duty -	Do.
Vegetable Syrup - - - - -	2½ per Cent.	Do.
Verdigris - - - - -	Do.	Do.
Vinegar - - - - -	Do.	Do.
Vitry - - - - -	No Duty -	Do.
Watches and Time Keepers - -	Do.	Do.
Weights and Scales - - - -	Do.	Do.
Wire of Iron, Brass, Steel, Silver, and Gold -	Do.	Do.
Wines and Spirits - - - -	8 per Cent.	8 per Cent.
Woollens - - - - -	No Duty -	5 per Cent.
All Articles not specified above - - -	2½ per Cent.	Do.

**TABLE of the RATES of DUTIES levied on the following Goods (not being the Produce or Manufacture of the United Kingdom or of Foreign Europe) on their Importation into Madras by Sea on British or Asiatic Bottoms, or on Foreign Bottoms other than Asiatic, and the Drawbacks allowed on Re-exportation to the United Kingdom on Vessels trading under the Provisions of the Acts for regulating the direct and circuitous Trade between the United Kingdom and India.**

Enumeration of Goods.	Imported on a British or Asiatic Bottom.		If imported on a Foreign Bottom.	
	Import Duty.	Drawback on Re-exportation to the United Kingdom.	Import Duty.	Drawback on Re-exportation to the United Kingdom.
Animals	No Duty	No Drawback	No Duty	No Drawback.
Bullion and Coin	No Duty	No Drawback	No Duty	No Drawback.
Cotton	No Duty	No Drawback, unless Duty have been paid at a subordinate Port under Section XII. Regulation II. 1812, in which Case a Drawback of the whole of such Duty is allowed.	No Duty	No Drawback, unless Duty have been paid at a subordinate Port under Section XII. Regulation II. 1812, in which Case a Drawback of the whole of such Duty is allowed.
Hemp and Sunn	8 per Cent. on the Value.	The whole Duty	16 per Cent. on the Value.	The whole Duty.
Indigo (Manufacture of the British Territories in India).	8 per Cent. on a Valuation of 716 Rupees per Candy.	The whole Duty	16 per Cent. on a Valuation of 716 Rupees per Candy.	The whole Duty.
Opium (imported on a British or Foreign Ship, unaccompanied by Certificate of its having been purchased at the Company's Sales).	40 Rupees per Vis.	No Drawback	40 Rupees per Vis.	No Drawback.
Precious Stones	No Duty	No Drawback	No Duty	No Drawback.
Rice, imported from Ports subordinate to Fort St. George.	No Duty	No Drawback	No Duty	No Drawback.
Rice, imported from any other Place.	5 per Cent.	2½ per Cent.	10 per Cent.	7½ per Cent.
Spirits	8 per Cent. on the Value, and an Excise Duty of 350 Rupees per 150 Gallons.	5½ per Cent. and the whole Excise Duty.	16 per Cent. on the Value, and an Excise Duty of 350 Rupees per 150 Gallons.	13½ per Cent. on the whole Excise Duty.
Salt (Foreign)	350 Rupees per Garce.	No Drawback	350 Rupees per Garce.	No Drawback.
Wines	8 per Cent. on the Value.	5½ per Cent.	16 per Cent. on the Value.	13½ per Cent.
Bang Betel Nut Ganjah Goodawk Tobacco	Port of Madras only. { As per Regulation II. and III. of 1812.	The Excess of the Duty above 2½ per Cent. on the Value.	As per Regulation II. and III. of 1812.	The Excess of the Duty above 2½ per Cent. on the Value.

With the above Exceptions, all Articles, when imported on a British or Asiatic Vessel, are charged with an Import Duty of 8 per Cent., and allowed a Drawback of 5½ per Cent.; and when imported on a Foreign Vessel other than Asiatic are charged with an Import Duty of 16 per Cent., and allowed a Drawback of 13½ per Cent.

TABLE No. 3.

TABLE showing the RESULT of the ADJUSTMENT of INTERNAL or TRANSIT DUTIES, and of DRAWBACKS on GOODS exported by Sea to the United Kingdom in Vessels trading under the Provisions of the Acts for regulating the direct and circuitous Trade, between the United Kingdom and India.

Enumeration of Articles.	Duty.
Animals - - - - -	No Duty.
Bullion and Coin - - - - -	Do.
Cotton - - - - -	Do.
Hemp and Sunn - - - - -	Do.
Indigo - - - - -	Do.
Opium - - - - -	Duty of 40 Rupees per Vis.
Precious Stones and Pearls - - - - -	No Duty.
Rice and Grain of all Sorts (at subordinate Ports) - - - - -	Duty of 2½ per Cent.
Rice and Grain at Madras - - - - -	No Duty.
All other Articles - - - - -	A Duty of 2½ per Cent. on the Tariff Rate of the Place of Exportation, adjusted by Drawback when more has been previously paid.

## ACT No. I. (BOMBAY) of 1838.

## SCHEDULE (A.)

RATES of DUTY to be charged on GOODS imported by SEA into any PORT of the PRESIDENCY of BOMBAY.

No.	Enumeration of Goods.	When imported on British Bottoms.	When imported on Foreign Bottoms.
1	Bullion and Coin - - - - -	Free - - - - -	Free.
2	Precious Stones and Pearls - - - - -	Do. - - - - -	Do.
3	Grain and Pulse - - - - -	Do. - - - - -	Do.
4	Horses and other living Animals - - - - -	Do. - - - - -	Do.
5	Ice - - - - -	Do. - - - - -	Do.
6	Coal, Coke, Bricks, Chalk, Stones, (Marble and wrought Stones excepted.)	Do. - - - - -	Do.
7	Books printed in the United Kingdom or in any British Possession.	Do. - - - - -	3 per Cent.
8	Foreign Books - - - - -	3 per Cent - - - - -	6 Do.
9	Marine Stores, the Produce or Manufacture of the United Kingdom or of any British Possession.	3 Do. - - - - -	6 Do.
10	Marine Stores, the Produce or Manufacture of any other Place or Country.	6 Do. - - - - -	12 Do.
11	Metals, wrought or unwrought, the Produce or Manufacture of the United Kingdom or any British Possession.	3 Do. - - - - -	6 Do.
12	Metals, wrought or unwrought, excepting Tin, the Produce or Manufacture of any other Place.	6 Do. - - - - -	12 Do.
13	Tin, the Produce of any other Place than the United Kingdom or any British Possession.	10 Do. - - - - -	20 Do.
14	Woollens, the Produce or Manufacture of the United Kingdom or any British Possession.	2 Do. - - - - -	4 Do.



## Schedule (A).—Rates of Duty on Goods imported by Sea into Bombay—continued.

No.	Enumeration of Articles.	When imported on British Bottoms.	When imported on Foreign Bottoms.
15	Woollens, the Produce of any other Place or Country.	4 per Cent. - -	8 per Cent.,
16	Cotton Wool not covered by Certificate of the Payment of Export Duty at any other Port of Bombay.	9 Annas per Maund of 80 Tolas to the Seer.	1 Rupee. 2 Annas per Maund of 80 Tolas to the Seer.
17	Cotton and Silk Piece Goods, Cotton Twist and Yarn, the Produce of the United Kingdom or of any British Possession.	3½ per Cent. - -	7 per Cent.
18	Cotton and Silk Piece Goods, Cotton Twist and Yarn, the Produce of any other Place.	Do. -	14 Do.
19	Opium, covered by a Pass -	Free - -	Free.
20	Opium, not covered by a Pass.	24 Rupees per Seer of 80 Tolas.	24 Rupees per Seer, of 80 Tolas.
21	Salt, not covered by a Pass.	8 Annas per Maund of 80 Tolas per Seer.	8 Annas per Maund of 80 Tolas per Seer.
22	Alum - - -	10 per Cent. - -	20 Do.
23	Camphor - - -	10 Do. - -	20 Do.
24	Cassia - - -	10 Do.	20 Do.
25	Gloves - - -	10 Do.	20 Do.
26	Coffee - - -	7½ Do.	15 Do.
27	Coral - - -	10 Do.	20 Do.
28	Nutmegs and Mace - -	10 Do.	20 Do.
29	Pepper - - -	10 Do.	20 Do.
30	Rattans - - -	7½ Do.	15 Do.
31	Tea - - -	10 Do.	20 Do.
32	Vermillion - - -	10 Do.	20 Do.
33	Wines and Liqueurs - -	10 Do.	20 Do.
34	Spirits, consolidated Duty, including any Duties levied heretofore through the Police. And the Duty on Spirits shall be rateably increased as the Strength exceeds London Proof, and when imported in Bottles Five Quart Bottles shall be deemed equal to the Imperial Gallon.	9 Annas per Imperial Gallon.	1 Rupee per Imperial Gallon.
35	Tobacco - - - Which Duty shall be the minimum Customs Duty levied on raw Tobacco, and all Preparations thereof in all the Ports of the Bombay Presidency; but if at the Rate of 5 per Cent. on the actual Value, a higher Duty than 1 Rupee 8 Annas per Maund should be leviable on any Preparation of Tobacco, the Duty shall be levied, ad valorem, at that Rate, if imported on British Bottoms, and at 10 per Cent on Foreign Bottoms. And the Customs Duty laid upon Tobacco shall be allowed in settling for the special Duty levied on the Import of this Article into the Island of Bombay, which special Duty shall be levied at the Rate of 9 Rupees for the Indian Maund.	1 Rupee 8 Annas per Maund of 80 Tolas per Seer.	1 Rupee 8 Annas per Maund of 80 Tolas per Seer.
36	All Articles not included in the above Enumeration.	3 per Cent. -	7 per Cent.

And if the Collector of Customs shall see Reason to doubt whether the Goods liable to a different Rate of Duty according to the Place of their Production come from the Country from which they are declared to come by the Importer, it shall be lawful for the Collector of Customs to call on the Importer to furnish Evidence as to the Place of Manufacture or Production, and if such Evidence shall not satisfy the said Collector of the Truth of the Declaration, the Goods shall be charged with the highest Rate of Duty, subject always to an Appeal to the Governor in Council at Bombay.

And upon the Re-export by Sea of Goods imported, excepting Opium and Salt, and all Goods of the Growth, Production, or Manufacture of the Continent of India, provided the Re-export be made within Two Years of the Date of Import, as per Custom House Register, and the Goods be identified to the Satisfaction of the Collector of Customs, there shall be retained One Eighth of the Amount of Duty levied, and the Remainder shall be repaid as Drawback.

But no Exporter of imported Goods shall be entitled to Drawback unless the Drawback be claimed at the Time of Re-export, nor shall any Payment be made of Drawback unless the Amount claimed be demanded within One Year from the Date of Entry of the Goods for Re-export in the Custom House Registers.

### SCHEDULE (B.)

RATES of DUTY to be charged on GOODS EXPORTED by SEA from any PORT or PLACE in the PRESIDENCY of BOMBAY.

No.	Enumeration of Goods.	Exported on British Bottoms.	Exported on Foreign Bottoms.
1	Bullion and Coin	Free	Free.
2	Precious Stones and Pearls	Do.	Do.
	Books, Maps, and Drawings printed in India.	Do.	Do.
	Horses and living Animals	Do.	Do.
	Opium, covered by a Pass	Do.	Do.
	Do. not covered by a Pass	Prohibited	Prohibited.
	Cotton Wool exported to Europe, the United States of America, or any British Possession in America.	Free	9 Annas per Maund of 80 Tolas to the Seer.
	Do. Do. exported to Places other than above.	9 Annas per Maund of 80 Tolas to the Seer.	1 Rupee 2 Annas per Maund of 80 Tolas to the Seer.
	Salt, having paid the Excise of 8 Annas a Maund.	Free	Free.
10	Tobacco	1 Rupee 8 Annas per Maund of 80 Tolas to the Seer.	1 Rupee 8 Annas per Maund of 80 Tolas per Seer.
11	All Country Articles not enumerated or named above.	3 per Cent.	6 per Cent.

And upon the Re-export to Europe, the United States of America, or to any British Possession in America, or from any other Port of the Bombay Presidency, of Cotton that has been imported under Certificate of the Payment of the Duty specified in this Schedule, provided that the Re-export be made in British Bottoms within Two Years from the Date of such Certificate, and the Amount be claimed within One Year from the Date of Re-export, as per Custom House Registers, the whole Amount of Export Duty levied at the first Place of Export shall be refunded.

## SCHEDULE (C.)

MANIFEST of Goods imported per  
under

Colours; viz.

Commander, from

Marks.	Numbers.	Packages.	Quantity.	Weight.	Gallons.	Yards.	Description of Goods.	Invoice Value.	Tariff Value.
								£ s. d.	£ s. d.
A	1 a' 5	5 Cases.	250 Pieces.			3,000	Cambrics - - Long Cloths, bleached Long Cloths, un-bleached. Madapollams, bleached Madapollams, un-bleached. Plain Muslins - -		

N.B.—Articles generally to be specified, excepting such as Ironmongery, Hardware, Glass-ware, Earthenware, Cutlery, Perfumery, Confectionery, Stationery, and such like.

All Articles from Great Britain to be entered according to the English Weight, not Native.

From China, in like Manner in China Weights.

In Imports and Exports of Bullion or Coin, to specify the Sort of which they consist.

True Extracts,

East India House, }  
1st April 1840. }

DAVID HILL,  
Assistant Examiner.



## AN ACCOUNT

OF

The QUANTITY and VALUE of all ARTICLES of the GROWTH or MANUFACTURE of the TERRITORIES under the GOVERNMENT of the EAST INDIA COMPANY IMPORTED into the United Kingdom in each Year from 1828. to 1839, both inclusive, together with an ACCOUNT of the RATE OF DUTY levied upon the Import of each Article in each Year.

ARTICLES.	YEARS.	QUANTITIES IMPORTED.	RATES OF DUTY chargeable on Importation from the East India Company's Territory	
			Refined.	Unrefined.
BORAX	1828	Cwts. 472	2l. 16s. per Cwt.	1l. 8s. per Cwt.
	1829	1,368		
	1830	1,541		
	1831	1,680		
	1832	1,342	10s. per Cwt.	4s. per Cwt.
	1833	861		
	1834	2,072		
	1835	2,962		
	1836	3,508		
	1837	6,626		
	1838	3,304		
CANES, viz. RATTANS (not ground)	1828	Number. 3,271,559	1l. per 1,000.	
	1829	4,841,192		
	1830	876,637		
	1831	2,661,387		
	1832	2,115,073	5s. per 100.	
	1833	323,116		
	1834	198,597		
	1835	654,214		
	1836	1,893,409		
	1837	3,773,590		
	1838	1,985,791		
CARDAMOMS	1828	lbs. 7,229	2s. per lb.	
	1829	27,640		
	1830	35,193		
	1831	68,161		
	1832	54,621	1s. per lb.	
	1833	86,226		
	1834	54,900		
	1835	9,831		
	1836	113,123		
	1837	45,933		
	1838	54,182		

Imports from the Territories under the Government of the E. I. Company (except Singapore)—*cont.*

ARTICLES.	YEARS.	QUANTITIES IMPORTED.			RATES OF DUTY chargeable on Importation from the East India Company's Territories.
CASSIA LIGNEA	1828	-	-	289,451	1s. per lb.
	1829	-	-	308,648	
	1830	-	-	258,226	
	1831	-	-	135,922	
	1832	-	-	396,552	
	1833	-	-	200,921	6d. per lb.
	1834	-	-	812,106	
	1835	-	-	456,998	
	1836	-	-	315,359	
	1837	-	-	510,075	
	1838	-	-	215,976	
CINNAMON	1828	-	-	6,770	2s. 6d. per lb.
	1829	-	-	10,134	
	1830	-	-	23,158	
	1831	-	-	10,382	
	1832	-	-	25,738	
	1833	-	-	20,449	6d. per lb.
	1834	-	-	40,765	
	1835	-	-	36,085	
	1836	-	-	181,993	
	1837	-	-	316,947	
	1838	-	-	11,562	
CLOVES	1828	-	-	285,427	2s. per lb.
	1829	-	-	23,009	
	1830	-	-	3,118	
	1831	-	-	35,865	
	1832	-	-	49,576	
	1833	-	-	34,777	
	1834	-	-	91,174	
	1835	-	-	7	
	1836	-	-	1,105	6d. per lb.
	1837	-	-	5,672	
	1838	-	-	6,151	
COFFEE	1828	-	-	1,077,181	Whether the Produce of British Possessions or not, 9d. per lb.
	1829	-	-	571,262	
	1830	-	-	2,359,229	
	1831	-	-	2,895,052	
	1832	-	-	2,780,668	
	1833	-	-	1,353,122	
	1834	-	-	4,123,991	
	1835	-	-	2,462,813	
		Produce of Brit. Possessions.	Foreign.	Total.	
		lbs.	lbs.	lbs.	
	1836	140,206	3,372,819	3,513,025	Produce of British Possessions, 6d. per lb. Foreign, 9d. per lb.
	1837	99,018	1,217,591	1,316,609	
	1838	21,810	1,497,562	1,519,372	

Imports from the Territories under the Government of the E. I. Company (except Singapore)—*cont.*

ARTICLES.	YEARS.	QUANTITIES IMPORTED.			Rates of Duty chargeable on Importation from the East India Company's Territories.
		Produce of Brit. Possessions.	Foreign.	Total.	
		Quarters.	Quarters.	Quarters.	
* CORN, viz. WHEAT	1828	—	—	—	On the Produce of British Possessions: When the Average Price of British Wheat is at or above 67s. } 6d. per Qr. under 67s. } 5s. per Qr.
	1829	40	9	49	
	1830	656	—	656	
	1831	1,367	2	1,369	
	1832	945	—	945	
	1833	2,695	1	2,696	
	1834	471	—	471	
	1835	336	—	336	
	1836	—	—	—	
	1837	310	—	310	
	1838	—	—	—	
— WHEAT FLOUR	1828	Cwts. —	Cwts. —	Cwts. —	On the Produce of British Possessions. When the Average Price of British Wheat is at or above 67s. } 2½d. per Cwt. under 67s. } 1s. 8½d. per Cwt.
	1829	69	3	72	
	1830	54	—	54	
	1831	14,427	—	14,427	
	1832	30,216	3	30,219	
	1833	36,277	—	36,277	
	1834	21,898	—	21,898	
	1835	15,897	—	15,897	
	1836	7,169	3	7,172	
	1837	44,665	3	44,668	
	1838	18,904	8	18,912	
COTTON PIECE GOODS, viz. CALICOES AND MUS- LINS, WHITE	1828	-	Pieces. 202,008	-	10l. per Centum ad valorem.
	1829	-	290,675	-	
	1830	-	171,223	-	
	1831	-	17,367	-	
	1832	-	79,090	-	
	1833	-	50,219	-	
	1834	-	76,122	-	
	1835	-	91,537	-	
	1836	-	156,936	-	
	1837	-	86,381	-	
	1838	-	69,715	-	
— CALICOES AND MUS- LINS, DYED	1828	-	Pieces. 184,769	-	10l. per Centum ad valorem.
	1829	-	115,703	-	
	1830	-	102,772	-	
	1831	-	93,156	-	
	1832	-	184,540	-	
	1833	-	174,190	-	
	1834	-	64,904	-	
	1835	-	77,665	-	
	1836	-	118,025	-	
	1837	-	219,572	-	
	1838	-	81,829	-	



Imports from the Territories under the Government of the E. I. Company (except Singapore)—*cont.*

ARTICLES	YEARS.	QUANTITIES IMPORTED.			RATES OF DUTY chargeable on Importation from the East India Company's Territories.
COTTON PIECE GOODS, viz. HANDKERCHIEFS, DYED	1828	-	Pieces.	-	10 <i>l.</i> per Centum ad valorem.
	1829	-	24,873	-	
	1830	-	48,502	-	
	1831	-	53,976	-	
	1832	-	28,572	-	
	1833	-	26,775	-	
	1834	-	31,506	-	
	1835	-	65,499	-	
	1836	-	110,873	-	
	1837	-	86,619	-	
	1838	-	88,997	-	
ELEPHANTS TEETH	1828	-	Cuts.	-	1 <i>l.</i> per Cwt.
	1829	-	892	-	
	1830	-	1,229	-	
	1831	-	1,532	-	
	1832	-	2,125	-	
	1833	-	954	-	1 <i>s.</i> per Cwt.
	1834	-	1,015	-	
	1835	-	2,313	-	
	1836	-	2,250	-	
	1837	-	1,730	-	
	1838	-	2,187	-	
GINGER	1828	Produce of Brit. Possessions.	Foreign.	Total.	Produce of British Possessions, 11 <i>s.</i> 6 <i>d.</i> per Cwt.
	1829	Cuts.	Cuts.	Cuts.	
	1830	6,693	—	6,693	
	1831	4,763	—	4,763	
	1832	1,268	—	1,268	
	1833	849	—	849	Do. 11 <i>s.</i> per Cwt.
	1834	2,508	—	2,508	
	1835	10,049	—	10,049	
	1836	9,978	—	9,978	
	1837	4,489	—	4,489	
GUM ANIMI AND COPAL	1828	-	Cuts.	-	Cleaned, 2 <i>l.</i> 16 <i>s.</i> per Cwt. Not cleaned, 1 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> per do.
	1829	-	1,427	-	
	1830	-	2,099	-	
	1831	-	497	-	
	1832	-	1,699	-	
	1833	-	1,156	-	All Sorts, 6 <i>s.</i> per Cwt.
	1834	-	1,867	-	
	1835	-	1,852	-	
	1836	-	2,409	-	
	1837	-	2,286	-	
	1838	-	1,349	-	
		-	1,313	-	

Imports from the Territories under the Government of the E. I. Company (except Singapore)—*cont.*

ARTICLES.	YEARS.	QUANTITIES IMPORTED.	RATES OF DUTY chargeable on Importation from the East India Company's Territories.
		<i>Cwts.</i>	
	1828	1,224	
	1829	3,747	
	1830	1,963	
	1831	2,489	
	1832	2,666	
GUM ARABIC	1833	4,471	} 6s. per Cwt.
	1834	7,326	
	1835	7,675	
	1836	8,199	
	1837	9,259	
	1838	11,056	
		<i>lbs.</i>	
	1828	- 689,205	
	1829	- 590,131	
	1830	- 485,269	} 5½ per Centum ad valorem.
	1831	- 753,252	
	1832	- 459,379	
GUM LACDYE	1833	- 299,405	
	1834	- 696,339	
	1835	- 528,490	} 6s. per Cwt.
	1836	- 547,053	
	1837	- 990,560	
	1838	- 1,093,179	
		<i>lbs.</i>	
	1828	- 494,928	
	1829	- 678,091	
	1830	- 646,674	} 20½ per Centum ad valorem.
	1831	- 1,144,320	
	1832	- 1,069,116	
GUM SHELLAC	1833	- 770,544	
	1834	- 941,179	
	1835	- 1,179,899	} 6s. per Cwt.
	1836	- 1,372,519	
	1837	- 2,194,938	
	1838	- 2,659,827	
		<i>Value.</i>	
		<i>£</i>	
	1828	27,681	
	1829	34,986	
	1830	36,727	
	1831	23,466	
	1832	15,632	
HAIR or GOATS WOOL,	1833	14,033	} 30½ per Centum ad valorem.
MANUFACTURES OF	1834	24,809	
	1835	29,833	
	1836	36,697	
	1837	26,628	
	1838	35,850	

## Imports from the Territories under the Government of the E. I. Company (except Singapore)—cont.

ARTICLES.	YEARS.	QUANTITIES IMPORTED.			RATES OF DUTY chargeable on Importation from the East India Company's Territories.
HEMP, ROUGH OR UNDRESSED, or any other Vegetable Substance of the Nature and Quality of undressed Hemp, and applicable to the same Purposes -	1828	-	-	Cwts. 13,401	Free.
	1829	-	-	26,430	
	1830	-	-	14,080	
	1831	-	-	9,115	
	1832	-	-	54,535	
	1833	-	-	34,009	1d. per Cwt.
	1834	-	-	52,036	
	1835	-	-	40,854	
	1836	-	-	17,955	
	1837	-	-	168,029	
	1838	-	-	104,713	
HIDES, UNTANNED		Produce of Brit. Possessions.	Foreign.	Total.	On the Produce of British Possessions: Dry - - 2s. 4d. per Cwt. Wet - - 1s. 2d. per do.
	1828	Cwts. 2,980	Cwts. —	Cwts. 2,980	
	1829	2,369	—	2,369	
	1830	3,790	—	3,790	
	1831	1,880	—	1,880	
	1832	8,606	—	8,606	
	1833	23,388	3,152	26,540	
	1834	22,757	1,447	24,204	
	1835	36,104	—	36,104	
	1836	36,223	—	36,223	
	1837	38,574	—	38,574	
	1838	33,875	72	33,947	
INDIGO	1828	lbs. 9,614,789	lbs. —	lbs. 9,614,789	On the Produce of British Possessions: 3d. per lb.
	1829	5,950,275	—	5,950,275	
	1830	7,896,682	—	7,896,682	
	1831	6,991,409	—	6,991,409	
	1832	6,185,216	2	6,185,218	
	1833	6,314,303	18	6,314,321	
	1834	3,595,697	—	3,595,697	
	1835	3,861,853	—	3,861,853	
	1836	7,218,991	3,340	7,222,331	
	1837	5,706,896	—	5,706,896	
	1838	6,578,352	790	6,579,142	
MADDER ROOT OR MUNGEET	1828	-	-	Cwts. 820	1s. 6d. per Cwt.
	1829	-	-	2,131	
	1830	-	-	993	
	1831	-	-	2,571	
	1832	-	-	331	
	1833	-	-	2,966	6d. per Cwt.
	1834	-	-	3,412	
	1835	-	-	3,266	
	1836	-	-	2,466	
	1837	-	-	4,622	
	1838	-	-	1,601	

Imports from the Territories under the Government of the E. I. Company (except Singapore)—*cont.*

ARTICLES.	YEARS.	QUANTITIES IMPORTED.	RATES OF DUTY chargeable on Importation from the East India Company's Territories.
NUTMEGS	1828	<i>lbs.</i> - - 11,763 - -	2s. 6d. per lb.
	1829	- - 1,888 - -	
	1830	- - 3,054 - -	
	1831	- - 2,439 - -	
	1832	- - 948 - -	
	1833	- - 15,680 - -	
	1834	- - 16,094 - -	
	1835	- - 1,534 - -	
	1836	- - 43,847 - -	
	1837	- - 55,521 - -	
	1838	- - 23,680 - -	Wild Nutmegs } 1s. per lb. in the Shell } Other Sorts - 2s. 6d. per lb.
OIL, CASTOR	1828	<i>Cwts.</i> - - 1,350 - -	1l. 8s. per Cwt.
	1829	- - 2,692 - -	
	1830	- - 3,939 - -	
	1831	- - 3,066 - -	
	1832	- - 2,298 - -	2s. 6d. per Cwt.
	1833	- - 2,828 - -	
	1834	- - 6,120 - -	
	1835	- - 9,869 - -	1s. 3d. per Cwt.
	1836	- - 8,683 - -	
	1837	- - 8,516 - -	
	1838	- - 7,474 - -	
OLIBANUM	1828	<i>Cwts.</i> - - 2,190 - -	2l. per Cwt.
	1829	- - 4,673 - -	
	1830	- - 4,181 - -	
	1831	- - 761 - -	
	1832	- - 3,302 - -	6s. per Cwt.
	1833	- - 2,571 - -	
	1834	- - 7,406 - -	
	1835	- - 2,851 - -	
	1836	- - 3,539 - -	
	1837	- - 3,608 - -	
	1838	- - 4,388 - -	
PEPPER	1828	<i>lbs.</i> - - 2,843,346 - -	1s. per lb.
	1829	- - 953,951 - -	
	1830	- - 1,745,669 - -	
	1831	- - 3,679,892 - -	
	1832	- - 2,426,237 - -	
	1833	- - 5,070,834 - -	
	1834	- - 4,068,826 - -	
	1835	- - 2,009,740 - -	6d. per lb.
	1836	- - 4,494,886 - -	
	1837	- - 2,939,962 - -	
	1838	- - 1,871,329 - -	

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Imports from the Territories under the Government of the E. I. Company (except Singapore)—cont.

ARTICLES	YEARS	QUANTITIES IMPORTED.			RATES OF DUTY chargeable on Importation from the East India Company's Territories.
		Produce of Brit. Possessions.	Foreign.	Total.	
		<i>Cwts.</i>	<i>Cwts.</i>	<i>Cwts.</i>	
RICE (cleaned)	1828	119,512	—	119,512	Produce of British Possessions - 1s. per Cwt.
	1829	156,222	—	156,222	
	1830	107,115	—	107,115	
	1831	117,901	—	117,901	
	1832	153,654	1	153,655	
	1833	174,985	40	175,025	
	1834	262,753	3	269,756	
	1835	329,227	—	229,327	
	1836	143,607	6	143,613	
	1837	351,496	—	351,496	
	1838	203,424	2	203,426	
RICE (Rough and in the Husk)		Produce of British Possessions.			Produce of British Possessions - 1d. per Quarter.
			<i>Quarters.</i>		
	1828	-	4,715	-	
	1829	-	7,729	-	
	1830	-	2,719	-	
	1831	-	4,194	-	
	1832	-	2,389	-	
	1833	-	1,001	-	
	1834	-	2,626	-	
	1835	-	3,678	-	
	1836	-	181	-	
	1837	-	2,181	-	
	1838	-	1,631	-	
SAFFLOWER			<i>Cwts.</i>		2s. 6d. per Cwt.
	1828	-	1,398	-	
	1829	-	2,689	-	
	1830	-	2,170	-	
	1831	-	2,436	-	
	1832	-	5,554	-	
	1833	-	6,303	-	
	1834	-	6,422	-	
	1835	-	6,509	-	
	1836	-	8,240	-	
	1837	-	7,516	-	
	1838	-	4,970	-	
SALTPETRE			<i>Cwts.</i>		6d. per Cwt.
	1828	-	203,668	-	
	1829	-	175,778	-	
	1830	-	143,435	-	
	1831	-	170,298	-	
	1832	-	227,008	-	
	1833	-	143,273	-	
	1834	-	257,680	-	
	1835	-	193,610	-	
	1836	-	177,938	-	
	1837	-	222,606	-	
	1838	-	234,048	-	

**Imports from the Territories under the Government of the E. I. Company (except Singapore).**

ARTICLES	YEARS	QUANTITIES IMPORTED			RATES OF DUTY chargeable on Importation from the East India Company's Territories.
SAUNDERS, RED	1828	-	-	-	12s. per Ton.
	1829	-	-	151	
	1830	-	-	11	
	1831	-	-	65	
	1832	-	-	149	
	1833	-	-	553	1s. per Ton.
	1834	-	-	1,035	
	1835	-	-	1,386	
	1836	-	-	538	
	1837	-	-	728	
	1838	-	-	767	
SENA.	1828	-	-	107,153	1s. 3d. per lb.
	1829	-	-	105,619	
	1830	-	-	176,593	
	1831	-	-	200,990	
	1832	-	-	464,917	
	1833	-	-	400,933	6d. per lb.
	1834	-	-	412,283	
	1835	-	-	94,903	
	1836	-	-	415,671	
	1837	-	-	289,486	
	1838	-	-	316,750	
SILK, RAW.	1828	-	-	1,168,450	1d. per lb.
	1829	-	-	1,635,030	
	1830	-	-	1,297,777	
	1831	-	-	1,260,447	
	1832	-	-	1,000,156	
	1833	-	-	693,770	
	1834	-	-	1,203,658	
	1835	-	-	946,521	
	1836	-	-	1,395,549	
	1837	-	-	1,190,469	
	1838	-	-	1,121,955	
SILK PIECE GOODS viz. BANDANNOES, and other SILK HANDKERCHIEFS -	1828	Produce of Brit. Possessions. Pieces. 159,779	Foreign. Pieces. —	Total. Pieces. 195,779	On the Produce of British Possessions: In Pieces not exceeding 6 yds. long. 6s. - - - more than 6 and not exceeding 7 Yards long } 7s. and further, for every additional Length not exceeding a Yard - } 1s.
	1829	91,780	—	91,780	
	1830	121,628	—	121,628	
	1831	180,305	—	180,305	
	1832	211,323	—	211,323	
	1833	291,239	—	291,239	
	1834	374,316	—	374,316	
	1835	380,978	1	380,979	
	1836	331,643	9	331,652	
	1837	499,543	1	499,544	
	1838	484,847	61	484,908	
					20s. per Centum ad valorem.

**Imports from the Territories under the Government of the E. I. Company (except Singapore)—cont.**

ARTICLES.	YEARS.	QUANTITIES IMPORTED.			Rates or Duty chargeable on Importation from the East India Company's Territories.
		Produce of Brit. Possessions.	Foreign.	Total.	
SILK PIECE GOODS, viz. OTHER THAN HANDKER- CHIEFS AND CRAPE	1828	Pieces. 4,569	Pieces. —	Pieces. 4,569	On the Produce of British Possessions, 10s. per lb.
	1829	4,774	—	4,774	
	1830	6,230	—	6,230	
	1831	4,556	—	4,556	
	1832	2,605	—	2,605	20l. per Centum ad valorem.
	1833	375	—	375	
	1834	165	—	165	
	1835	753	—	753	
	1836	715	26	741	
	1837	4,348	2	4,350	
	1838	7,371	42	7,413	
SPIRITS, not sweetened	1828	Proof Gals. 888	Proof Gals. 154	Proof Gals. 1,042	On the Produce of British Possessions: 15s. per Proof Gallon.
	1829	1,626	381	2,007	
	1830	651	540	1,191	
	1831	2,935	110	3,045	
	1832	1,089	146	1,235	
	1833	317	147	464	
	1834	658	267	925	
	1835	10,822	3,505	14,327	
	1836	38,169	141	38,310	
	1837	67,083	153	67,236	
	1838	64,009	8,145	72,154	
SUGAR, unrefined	1828	Cwts. 131,678	Cwts. 1,040	Cwts. 132,718	On the Produce of British Possessions: 1l. 17s. per Cwt.
	1829	174,020	13	174,033	
	1830	212,687	807	213,494	
	1831	156,935	4,844	161,779	
	1832	86,744	1,495	88,239	1l. 12s. per Cwt.
	1833	111,791	8,894	120,625	
	1834	76,613	618	77,231	Of British Possessions into which the Importation of Foreign Sugar is prohibited— Of other British Possessions
	1835	100,856	6,245	107,101	
	1836	152,163	3,788	155,951	
	1837	296,657	1,267	297,924	
	1838	428,854	14,500	443,354	
TERRA JAPONICA	1828	-	Cwts. 166	-	3s. per Cwt.
	1829	-	-	-	
	1830	-	-	-	
	1831	-	829	-	
	1832	-	463	-	1s. per Cwt.
	1833	-	15	-	
	1834	-	562	-	
	1835	-	2,512	-	
	1836	-	1,602	-	
	1837	-	8,835	-	
	1838	-	3,177	-	



## Imports from the Territories under the Government of the E. I. Company (except Singapore) — cont.

ARTICLES.	YEARS.	QUANTITIES IMPORTED.			RATES OF DUTY chargeable on Importation from the East India Company's Territories.
TOBACCO, Unma- nufactured	1828	-	-	7	3 s. per lb.
	1829	-	-	4,203	
	1830	-	-	-	
	1831	-	-	159	
	1832	-	-	237	
	1833	-	-	436	
	1834	-	-	3,081	
	1835	-	-	10,578	
	1836	-	-	38,854	
	1837	-	-	30,029	
	1838	-	-	126,854	
TOBACCO, Manufac- tured, and Segars	1828	-	-	4,176	9 s. per lb.
	1829	-	-	5,052	
	1830	-	-	18,350	
	1831	-	-	8,205	
	1832	-	-	2,680	
	1833	-	-	1,447	
	1834	-	-	2,337	
	1835	-	-	937	
	1836	-	-	3,057	
	1837	-	-	7,841	
	1838	-	-	76,131	
TURMERIC	1828	-	-	5,984	2 s. 4 d. per Cwt.
	1829	-	-	8,214	
	1830	-	-	8,250	
	1831	-	-	6,808	
	1832	-	-	5,131	
	1833	-	-	3,242	
	1834	-	-	7,133	
	1835	-	-	2,709	
	1836	-	-	1,900	
	1837	-	-	4,430	
	1838	-	-	1,468	
WOOL, COTTON	1828	-	-	32,129,526	4 d. per Cwt.
	1829	-	-	24,857,800	
	1830	-	-	12,481,761	
	1831	-	-	25,805,153	
		Produce of Brit. Possessions.	Foreign.	Total.	Produce of British Pos- sessions: 4 d. per Cwt.
	1832	35,178,025	—	35,178,625	
	1833	32,706,453	—	32,706,453	
	1834	32,906,416	326	32,906,752	
	1835	41,190,201	—	41,190,201	
	1836	75,430,234	188,110	75,618,344	
	1837	51,075,506	56	51,075,562	
	1838	40,217,165	448	40,217,613	

**Imports from the Territories under the Government of the E. I. Company (except Singapore)—cont.**

ARTICLES.	YEARS.	QUANTITIES IMPORTED.			RATES OF DUTY chargeable on Importation from the East India Company's Territories.
		Produce of Brit. Possessions.	Foreign.	Total.	
		<i>lbs.</i>	<i>lbs.</i>	<i>lbs.</i>	
WOOL, SHEEP'S	1828	—	—	—	The Produce of British Possessions : Free.
	1829	—	—	—	
	1830	—	—	—	
	1831	—	—	—	
	1832	—	—	—	
	1833	3,721	—	3,721	
	1834	67,763	—	67,763	
	1835	292,692	3,156	295,848	
	1836	1,084,479	70	1,084,549	
	1837	1,880,603	78	1,880,741	
	1838	1,897,266	—	1,897,266	

**TOTAL OFFICIAL VALUE of all ARTICLES IMPORTED into the UNITED KINGDOM from the TERRITORIES under the GOVERNMENT of the EAST INDIA COMPANY (exclusive of Singapore).**

YEAR				£.
	1828	-	-	4,057,553
	1829	-	-	3,543,093
	1830	-	-	3,345,615
	1831	-	-	3,602,574
	1832	-	-	3,688,709
	1833	-	-	3,645,847
	1834	-	-	4,027,722
	1835	-	-	4,185,017
	1836	-	-	6,003,826
	1837	-	-	5,678,147
	1838	-	-	5,011,031

**Note.**—The foregoing Return exhibits the aggregate Imports from the Territories of the East India Company into the United Kingdom in the respective Years, with the Specification of all the principal Articles of Indian Produce which such Aggregates comprehend. This Department has not the Means of furnishing a Statement limited, in the Manner prescribed by the Order of the Honourable House, to Commodities of the Growth or Manufacture of the Company's Territories, the Distinction not being observed in the Entries at the Custom House, except in certain Cases in which it is practically recognized in the Application of the Duties. In each of these Cases it is introduced into the Return now submitted.

The Account necessarily terminates with the Year 1838, the Documents relating to the Imports of 1839 being at present incomplete.

Inspector General's Office,  
Custom House, London,  
1st April 1840.

WILLIAM IRVING,  
Inspector General of Imports and Exports.

**CORRESPONDENCE**

**BETWEEN**

**THE GOVERNMENT OF INDIA, THE COURT OF DIRECTORS,  
AND THE INDIA BOARD;**

**RELATIVE TO**

**THE APPOINTMENT OF A COMMITTEE**

**FOR INVESTIGATING**

**The OPERATION of the SEA and LAND CUSTOMS  
throughout INDIA,**

**AND .**

**THE PROGRESS WHICH HAS BEEN MADE**

**IN THE**

**IMPROVEMENT of the SYSTEM of levying DUTIES of CUSTOMS  
at the THREE PRESIDENCIES.**

**COPIES OR EXTRACTS OF DESPATCHES** from the **GOVERNMENT OF INDIA** to the **COURT OF DIRECTORS** of the **EAST INDIA COMPANY**, relative to the Appointment of a Committee for the Purpose of investigating the Operation of the Sea and Land Customs throughout India, and reporting the Progress which has been made in the Improvement of the System of levying Duties of Customs at the Three Presidencies; together with the Replies of the Court of Directors to these Despatches: Also,

**COPY** of any **CORRESPONDENCE** which may have passed between the **BOARD OF COMMISSIONERS** for the **AFFAIRS OF INDIA** and the **COURT OF DIRECTORS** on the same Subjects.

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## II.

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**Note.**—The remaining Part of the Order, relating to Cotton, will be sent shortly.

**.CORRESPONDENCE, &c.****I.****No. 1.****LETTER from the GOVERNMENT of INDIA to the COURT of DIRECTORS:**

Separate Department, 25th July (No. 1.) 1834.

**To the Honourable the Court of Directors of the East India Company.**

Honourable Sirs,

Ootacamund, 25th July 1834.

A Copy of the Despatch from the Vice President in Council to the Address of your Honourable Court in the Separate Department, dated the 19th of May last, having been furnished for our Consideration, we beg to express to you our Concurrence in the Views therein submitted, especially with reference to the Question of opening the Port of Bombay as a free Port for China Goods.

2. On the Subject of the other Two Propositions, we beg to refer your Honourable Court to a Minute by our President, bearing date the 15th of this Month, (Copy of which accompanies, as No. . of the Packet,) proposing that the entire Question of the Customs and Duties may be immediately taken up by the Council of India, and that in aid of this Design a Committee may be appointed consisting of an Officer from each Presidency.

3. Unanimously concurring in the Expediency of the Governor General's Proposition, we have caused the necessary Communications to be made to the Governments of Fort St. George and Bombay.

We have, &c.,  
(Signed)

W. BENTINCK.  
F. ADAM.  
W. MORISON.  
E. IRONSIDE.

I.  
The Government  
of India  
and  
The Court of  
Directors.

No 1

Cons. 1834.  
15th July,  
No. 1., List No 3

Cons. 1834.  
15th July, No 2,  
List No 4.

**No. 2.****Extract PUBLIC LETTER from INDIA, dated 2d September (No. 27.) 1835.****No. 3.****Post Office.**

Para. 204. The Papers referred to in the Margin will inform your Honourable Court that the late Governor General in Council was pleased to appoint a Committee of Officers, composed of the under-mentioned Gentlemen, for the Purpose of revising the Customs and the Post Office Regulations of all the Presidencies, viz.

Of the Bombay Presidency, J. H. Crawford, Esq.

Of the Madras Presidency, W. H. Babington, Esq.

Of the Bombay Presidency, H. Borradaile, Esq.

and

Of the Bengal Presidency, W. R. Young, Esq.

Of the Bengal Presidency { G. J. Siddons, Esq.

{ H. M. Parker, Esq.

{ and

{ C. E. Trevelyan, Esq.

Ordinary  
Members.

Honorary  
Members.

Sep. Cons. 1834  
20th Oct. Nos. 3  
to 15  
24th Sept. No 3.  
10th Nov Nos 4.  
and 5.  
25th Nov No 1

205. On the Arrival at Calcutta of the Officers from the Madras and Bombay Presidencies composing the Committee, they were informed that the Purpose of their being assembled was to improve the System of Customs Revenue, so

as to render it in the highest Degree productive as a Branch of Revenue, with the least possible Impediment and the utmost practicable Encouragement to the Course of Trade.

ep. Cons. 1835,  
1st April, Nos. 1.  
2d 2.  
1st May, Nos. 1.  
2d 2.

206. The Object to which the Attention of the Committee, in the first instance, seemed to be most urgently called, was a beneficial Modification in the present System for collecting what is termed the Transit Duty, a Name conventionally used, and not properly applicable to the Impost levied in the Bengal and Agra Presidencies, whether it be applicable or not to the Sayer or Customs Toll as in force in that of Madras. In the Bengal and Agra Presidencies the Tax so called is in fact a Trade Duty, the whole Amount leviable on each Parcel of Commodities being made over to Government, in One Payment, either on its Import or on its first Movement, which, when certified by a proper Pass, entitles the Merchant to remove his Goods so franked from one Extremity of either of these Presidencies to the farthest Extremity of the other, without being liable to additional Exactions. Although the Rates are to come under the Committee's Consideration for such Modification as may seem desirable, it is not the Amount of Duty which is understood to constitute the real Grievance of the System; its Evil rests in the Operation of the Checks upon the Evasion of Duty, which exposes the honest Trader to the constant wearisome Process of the Search, Weighment, and Inspection of his Goods, for the Purpose of verifying the Pass under which they travel; a Process to which he may be subjected in every Customs Division, and sometimes at the Caprice of the lowest Subordinates belonging to it. The Expense, even to the fair Dealer, hence incurred in Bribes to the Government Native Officers, must be considerable, as well as in buying off Informers, who live by Fraud and false Witness, accusing the honest Merchant or aiding the Smuggler as they find it most conducive to their Interests. The Loss of Time (which is to the Merchant Money), the consequent Demurrage incurred on hired Conveyances, the Detention from a favourable Market, and the enhanced Price necessarily put upon Merchandise in order to cover so much Expense over cost Price and Insurance, besides a fair Rate of Profit, must all tend to operate against the commercial Prosperity of the Country. It is to be feared that they impede the healthy Action of Trade, injure the Capitalist by inducing tardy Returns on Capital expended, divert Commerce from its proper Channels, and affect materially the Mass of the Population, as Purchasers, by high Prices. In return for these Evils, the net Profits purchased by them for the State are inadequate, in comparison with the Extent of the Trade and of the Population over which the System prevails; for the Native Officers and their Dependents engrossing much of the honest Earnings of the Merchant, he, to trade with Advantage, is driven into the Commission of Fraud by the Operation of those very Checks devised for its Prevention. The Establishment for Customs Collections, though maintained at a great Expense, and often under vigilant Supervision, is yet insufficient to answer the End proposed, when contraband Traders are enabled to lavish Bribes on the underpaid Customs Subordinates, a Class proverbial for Venality. The Report prepared by Mr. Trevelyan under the Orders of the Right Honourable the late Governor General, and the Remarks of the Board of Customs of the Bengal Presidency on that Report, together with the Letter accompanying those Remarks, will furnish the Committee with ample Information regarding the Customs levied in the Bengal and Agra Presidencies. What has been partially described being in some degree the acknowledged State of Things in these Presidencies, it is supposed that the Result may even be worse under the Sayer or actual Transit Duty in the Madras Presidency. In Mysore the Customs Chokies amount to 738, while in Parts of the Madras Presidency these Customs Stations occur at the Rate of Twenty-four to Four Pergumnahs; and there the Custom of farming out the Sayer Collections to private Individuals is understood to be far from unfrequent. The Committee have the Means of knowing or ascertaining the State of the Bombay Presidency in this respect, and the Effect of the Revision which the Subject has there undergone, more recently than at the other Presidencies. The present System being comparatively unproductive to the State, oppressive and vexatious to Merchants, and injurious to the People at large, the Committee are called on to apply a Remedy to these Evils in such Manner as to procure the greatest Sum of Advantage to the Community without

sacrificing the public Resources. The Remedy would be simple and easy if the Customs Revenue could be dispensed with; but the Revenue being necessary for the Existence of our Government, the Committee's more difficult Task will be to rid the Collection of the Revenue of its Abuses, without throwing away the Revenue, which cannot be spared, or to find a less objectionable Substitute for whatever may be relinquished.

207. The System of Town Duties will be included in the Committee's Investigation, as a Branch of the Customs classed usually with the Trade or Transit Duty, but differing from that Impost, as being a mere local Consumption Tax to which certain Communities alone are liable. Although less extensive, they are unavoidably vexatious, bearing indeed a peculiar Character of Injustice, from the arbitrary Manner in which they have been fixed on some Places and not on others. In the Bengal and Agra Presidencies the Town where a Sudder Custom House is established suffers the Disadvantage of a separate Consumption Tax, although larger Towns of a more commercial Character in its immediate Vicinity may be free from all such Impost. In walled Cities, where a Town Duty is levied, and to which a large Military Cantonment is attached, the resident Trader incurs a double Hardship, for the Merchants of the open Cantonment can in most Instances, from the Want of a sufficient preventive Check, and by Collusion with the Native Soldiery, smuggle in their Goods, avoiding Payment of the Town Duties, and thus afford to undersell the Traders of the City. The Collection of the Town Duty is commonly in the Hands of Farmers. In this Case also the Abolition of the Duty would be an easy Remedy, if the Revenue could be spared; but the Maintenance of the Revenue with the Correction of all Evils, or the Substitution of a System equally productive, and free from those Evils, will constitute one of the Difficulties which the Committee will have to encounter, and which has led to their assembling. The Committee have been cautioned against exaggerated Estimates of Revenue to be derived from a Change of System, and which are more easily imagined than realized. On the other hand, it may sometimes happen that an apparent Loss of Revenue would be no real Loss, the Expenses attending its Collection being equal to the Revenue itself.

208. One of the important Questions for the Committee's Consideration, therefore, is the Method in which an Amount of Revenue, equal at least to that now collected under the general Head of Customs, may be realized, on an ameliorated Principle. Another important Branch of their Labours will be, a general Revision of the Tariff of the Sea as well as of the Land Customs throughout India; with a view both to the Encouragement of Commerce and the Increase of the Revenue.

212. We relieved Mr. H. M. Parker of the Duties of the Committee as an Honorary Member, that Gentleman having represented that his Time was so fully occupied with the Concerns of the Boards of which he is Second Member that he could not devote sufficient Attention to the Committee's Business.

I.  
The Governmen  
of India  
and  
The Court of  
Directors.  
No. 2.

No. 3.

No. 3.

ExTRACT SEPARATE LETTER from INDIA, dated 2d March (No. 1.) 1836.

Para. 1 A. Your Honourable Court were made acquainted, in our Letter under Date 2d September 1835, with the Appointment of the Committee for the Revision of the Customs and Post Office Regulations, with which were forwarded the Instructions issued by us to that Committee.

2. We have now the Honour to transmit Copies of the Correspondence which has been carried on between ourselves and that Committee, including the first Reports furnished by that Body on the State of the Customs Collections, and of the Post Office Management, in all the Presidencies.

3. While the Committee were pursuing, as detailed in the accompanying Documents, the Course of their Inquiries and Investigations, the Governor of Agra, the Honourable A. Ross, was induced, on a Representation from the Board of Revenue of that Presidency, to abolish the Bareilly, Cawnpore, and Fur-

Vide Public Letter  
No 27. of 1835,  
from the Govern-  
ment of India,  
dated 2d Sept.  
Paras. 204 to 213.  
Cons. 1836  
24th February,  
Nos. 6. to 15.  
30th March, No 9.

Cons. 1836,  
10th Feb., Nos. 1.  
to 11, 2d March,  
Nos 4. and 5.



## CORRESPONDENCE RESPECTING THE

I.  
The Government  
of India  
and  
The Court of  
Directors.  
No. 3.

*ruckabad Custom Houses. Upon this being reported to us, we expressed our Disapprobation of these Measures having been adopted without Reference to the Authority of the Supreme Government, and at the same Time called upon the Customs Committee to report without Delay on the Expediency of effecting a corresponding Measure in the Bengal Provinces, and on the fittest Substitute to be provided, so that this might be done without incurring a Loss of Revenue. The Honourable the Governor of Agra in the meantime followed up his Measures for the Abolition of internal Custom Houses so as to confine the Levy of Duty to Merchandize crossing the preventive Line established near the Frontiers of the Western Provinces, by doing away with the Custom Houses of Ghazeeport and Benares, and continuing the Jumna Frontier Line along the Frontier Boundary of Mirzapore. The Allahabad Custom House was reserved, on the Recommendation of the Western Revenue Board, in consequence of the additional preventive Duty on Salt leviable there, valuable in itself, and important towards maintaining Prices of that Article in the Frontier Districts of the lower Provinces.*

4. Reflecting on the Operation of these Measures, and their Effect, particularly in relieving one Division of the Territory, heretofore subject to our Customs Laws, from internal Imposts, while in another immediately contiguous these Laws remained in full Operation, and finding that the expected Report from the Customs Committee was delayed, the Governor General in Council was led to conclude that the Supreme Government had, by the above stated Acts of the Honourable the Governor of Agra, been placed in the Alternative of either cancelling them by an Order reinstating the abolished Custom Houses, or of assimilating the System, by adopting similar Measures of Abolition with respect to the internal Custom Houses of Bengal.

Cons. 1836,  
2d March, Nos. 6.  
and 7.

5. We beg to refer your Honourable Court to the Minute by the Governor General, Sir C. T. Metcalfe, wherein he has stated his Reasons for recommending the Adoption of the latter Alternative without further Delay, and with the Views contained in which the Majority of the Council coincided. Mr. Shakespear however recorded a Minute of Dissent to the Measure, which is submitted to your Honourable Court with the accompanying Enclosures.

Cons. 1836,  
2d March, No. 8.  
Proceedings,  
2d March,  
Nos. 2. to 4.

6. We called upon the Customs Committee, and the Honourable the Governor of Bengal was directed at the Time of issuing public Notification of the above Decision of Government to call upon the Board of Customs, to report on the Means available for the Realization of an Amount of Revenue equivalent to that thus sacrificed in the then existing Presidencies of Fort William and Agra. The Customs Committee having engaged that their next Report, which we hope shortly to receive, shall contain the financial Results of their Investigations, we forbear for the present to furnish your Honourable Court with an Estimate of the net Loss induced by the Measures above detailed.

No. 4.

No. 4.

LETTER FROM THE GOVERNMENT OF INDIA TO THE COURT OF DIRECTORS.

Separate Department, 6th July (No. 4.) 1836.

To the Honourable the Court of Directors of the East India Company.

Honourable Sirs,

Fort William, 6th July 1836.

In the Letter of this Department under Date the 2d March last the late Governor General in Council reported to your Honourable Court, that in consequence of Measures adopted by the Governor of Agra (the further Explanation of which will be found in Copy of Minute of the Lieutenant Governor, dated 27th February 1836, and in our Reply dated 20th April,) which had ended in the Abolition of all the Custom Houses established for the Levy of Transit Duties in the Interior, except those on the external Frontier Line beyond the Jumna, he had been induced to adopt a similar Measure in Bengal and Behar, and had called on the Board of Customs, and the Committee for revising the Customs and Post Office Regulations, to report on the Means of realizing an equivalent Amount of Revenue to that lost or about to be relinquished by these Measures.

2. We

2. We have now the Honour to forward to your Honourable Court, in the Collection which accompanies this Letter, Copies of the Reports obtained from both these Authorities; and it is our Purpose to report the further Measures with which we have deemed it necessary to follow up the Proceedings thus instituted.

Board of Customs,  
dated 21 Mar. 1836.  
Procs, 20 Apr. 1836.  
Comtee for revising  
Customs, dated  
12th March 1836.  
Do. 23 April 1836.

3. The Board of Customs, Salt, and Opium, very shortly after the Proclamation issued for discontinuing the internal Custom Houses of the Bengal Presidency, brought to the Notice of the Governor of Bengal the Predicament in which the Town Duties were placed by this Measure at the principal Cities where Custom Houses had before existed. These Duties had been mainly levied through the same Establishments as the Transit Duties, and the Levy could not be maintained if all the Chokies surrounding the Cities were at once abandoned. Thus the entire Expense of these Establishments would have to be incurred as a Charge upon the Town Duties Collections, reducing the Amount realized in some Places by near Fifty per Cent.; and the Relief to the Public from the Abolition of the Transit Duties would be very incomplete, if every Article of Merchandize were still left subject to Detention and Search at the Outside of the great Marts of Commerce, for Assurance that Goods subject to Town Duty were not included in the Package.

Board of Customs,  
10th March 1836.  
Do. 11th March.  
Do. 15th March.  
Do. 16th March.  
Do. 22d March.  
Do. 30th April.  
To Do. 11th May  
1836.

4. The Right Honourable the Governor of Bengal laid these Reports before us, and in his Capacity of Governor General recorded a Minute in which his Lordship brought under our Consideration, as well the Expediency of relinquishing the Levy of Town Duties consequently upon the Abolition of the Transit Duties, as the Suggestions of the Committee sitting upon the Customs Laws and of the Board of Customs of the Bengal Presidency for supplying the Amount of Revenite lost by these Measures.

14th April 1836.

5. We beg to draw the particular Attention of your Honourable Court to the Views and Principles explained at length in this Minute. His Lordship, estimating the Loss by the Abolition of both Transit and Town Duties in Bengal and the Western Provinces at Thirteen Lacs of Rupees (13,00,000) and adding another Lac (1,00,000) for the necessary Increase of the Sea Customs Establishment, stated his Opinion that the Government ought to be satisfied with such a direct Increase of the Duties upon Sea borne Commerce as might be estimated to yield Half the Amount, and that an Augmentation of Duties beyond this Amount would be injurious, as well to domestic Industry as to external Commerce. His Lordship accordingly stated, that he had entered upon a Revision of the existing Tariff, recurring to the Opinions of all the public Officers or Members of the Mercantile Community whom he considered to be best informed on the Subject, in order to prepare a new Scale of Duties calculated to yield the Increase required; that he had caused a Draft of Act to be prepared by the Officers of the Department, to give Effect to his Views; and, laying it before the Board with a Recommendation that it should be transferred to the Legislative Department, to be passed in due Form, his Lordship submitted the following Three Propositions:

1st. That the Town Duties in the Lower and Western Provinces of the Bengal Presidency should be abolished from the 1st May 1836.

2d. That the Scheme he had proposed for improved Custom Laws, and for a revised Sea Tariff of this Presidency, should be adopted, and Effect be given to the new Tariff from the 1st of July.

3d. That the Committee for revising the Custom Laws of all the Presidencies should be directed immediately to consider how far the new Tariff was applicable to the Seaborne Commerce of Madras and Bombay, and to report on that Subject; as well as on the best Means of abolishing eventually the Transit and Town Duties of those Presidencies, either separately or by a general Measure.

6. We entirely approved and concurred in the Scheme recommended to our Consideration by the Right Honourable the Governor General, and adopted the Measures suggested by his Lordship. In a Special Gazette of this Presidency, published on the 27th April 1836, your Honourable Court will have seen the first Draft of Act as adopted and published by the Legislative Council. It varies in a very slight Degree from the Draft prepared in this Department; but the Preamble of the Draft was published in that Department as a Resolution

To Board of Customs, 20 Apr. 1836.  
To Committee for revising Customs, 27th April 1836.

President of the Bengal Chamber of Commerce, dated 12th March 1836.

Secy Bengal Chamber of Commerce, dated 9th April 1836.

To Do. 13th Do.  
Extracts Legisl. Dep., 23d and 30th May.

Do. 30th May Do., No. 9.

Board of Customs, dated 28th March 1836.  
Do. 21st and 22d April 1836.  
To Do. 18th May 1836.

Board of Customs, dated 27th May.  
Orders to Ditto, 30th May, Nos. 300 and 302.

of the Government preliminary to the Publication of the Draft, and not to form Part of the Act; the Date also fixed for the new Schedule of Duties to take effect was the 1st of June, anticipating by One Month the Period originally suggested by the Governor General. In the same Gazette the Order was published for discontinuing the Levy of Town Duties from the 1st of May; and Orders were issued to the Board of Customs, and to the Committee for revising the Customs Laws, to give Effect to the other Suggestions contained in his Lordship's Minute.

7. Your Honourable Court will perceive from the Gazette above referred to, that the first Meeting of the Council of the 21st of May was fixed for the Second Reading of this Draft. In this Interval the Chamber of Commerce of Calcutta addressed us, submitting several Propositions which seemed to us to be deserving of Consideration. There appeared also to be Reason to include in the Act Provisions more in detail than were at first thought necessary for enforcing the new preventive System, based on the placing of Tide Waiters on every Vessel trading in the Port, and on the Enforcement of the Production of correct Manifests. A revised Draft was accordingly prepared, containing additional Sections framed with this View. The Governor General also, acceding to the Representations of the Chamber of Commerce, caused several Alterations to be introduced into the Schedule of Duties both on Imports and Exports by Sea; and his Lordship's Views upon this Subject being generally adopted by us, the revised Draft was transferred to the Legislative Department, and published again for general Information in the Calcutta Gazette of 25th of May.

8. We beg to refer your Honourable Court to the Letter addressed to the Chamber of Commerce, under our Orders, from the Legislative Department, Copy of which forms No. 57. of the Collection, for a full Explanation of the Principles upon which the Alterations referred to were made in the Schedules of Duties. It would lead to great Length were we to explain our Views in regard to each Item in this Despatch.

9. The Act, as thus amended, was finally passed by us on the 30th ultimo.

10. The Board of Customs, Salt, and Opium, in preparation for the Introduction of the new System prescribed by this Act, applied to the Governor of Bengal for a large additional Establishment of Tide Waiters and Inspectors, with a general Superintendent, as noted in the Margin.

11. The Governor of Bengal having laid this Application before us, we sanctioned the proposed Establishments; and further, in order to give effect to the new System, the Governor of Bengal gave Notice in the Gazette that Kedgerree was the Station in the River Hooghly beyond which no Vessel should pass until its Manifest should have been duly forwarded to Calcutta.

10 Tide Waiters	-	a' 100	-	1,000
10 Ditto	-	a' 150	-	1,500
10 Ditto	-	a' 200	-	2,000
5 Ditto, conting'	-	a' 100	-	500

5,000 x 12 = per Annum 60,000

Inspectors.				
1 Head Inspector	-	-	-	800
5 Subordinate Do.	-	a' 400	-	2,000
6 Boats	-	a' 80	-	480
1 Writer	-	a' 90	-	90
1 Jemadar	-	a' 10	-	10
24 Peons	-	a' 4	-	96

3,416 x 12 = per Annum 40,992

Dhonce Establishment at Beebeo Ross Ghaut.

1 Tide Waiter	-	-	-	250
1 Ditto	-	-	-	150
2 Mohururs	-	a' 12	-	24
1 Jemadar	-	-	-	8
3 Girdwar Boats	-	a' 21/8	-	64/8
2 Weighmen	-	a' 6	-	12
10 Peons	-	a' 4	-	40
House Rent	-	-	-	100

648/8 x 12 = per Annum 7,782

Office Export Department.				
1 Christian Writer	-	-	-	50
1 Calculator	-	-	-	60
1 Duty Bill Writer	-	-	-	25
1 Native Writer	-	-	-	20

115 x 12 = per Annum 1,380

Appraiser's Department.				
2 Assistants	-	a' 150	-	300
3 Native Appraisers	-	a' 25	-	75
3 Calculators	-	a' 20	-	60
Increase to Messrs. Campbell and Hornett	-	-	-	125

560 x 12 = per Annum 6,720

In addition to the above, the following Establishment was sanctioned for Kedgerree, viz.

4 Tide Waiters	-	a' 180	-	720
4 Boats	-	a' 80	-	320
4 Peons	-	a' 5	-	20

1,060 x 12 = per Annum 12,720

12. The

12. The Honourable Mr. Ross has recorded a Minute, dated the 23d May last, Copy of which will be found in the accompanying Papers, explaining his Views on the Subject of the Measures we have reported. We do not deem it necessary to recapitulate the Sentiments of our Colleague, but shall merely notice in this Place, that it is his Opinion that the Deficiency of Revenue from abandoning Transit and Town Duties will be more than compensated by the Improvement effected on the external Frontier Line of the Jumna, besides which the Government had, through the Decease of the Begum Sombre, and the Lapse of other Jagheers, come into possession of Revenue exceeding greatly the Amount sacrificed, and the Sketch Estimates, so far as they have been prepared, show that our Finances are in so flourishing a Condition as to warrant some Sacrifice for a great public Object such as that contemplated by the Abolition of these Duties.

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13. It only remains to mention, that with reference to the Article Cotton which your Honourable Court will perceive stands in the new Schedule taxed at Five (5) per Cent. only, when exported elsewhere than to Europe or America, but to which we have left the Benefit of a Credit upon Export to China, &c., for Rowannah Duties levied on the Frontier, and an entire Drawback of these Duties upon Export to Europe, &c., we have called upon the Lieutenant Governor of the Western Provinces to report specifically upon the Taxation to which it is subjected, and the Productions of what Territories come to Calcutta free of Duty, under the Rules now in force in that Division of our Territory.

To Secy to Lieut  
Gov. N. W. P.,  
25th May 1836.

14. It is our Intention, upon receiving this Report, to take into consideration the Recommendation of the Committee for revising the Custom Laws, which is supported by the Application of the Chamber of Commerce, that the Grant of Drawback of Rowannah Duty, and the Allowance of Credit for any such Duty levied in the Interior, should be wholly discontinued, and the Export be left free, whether the Article be conveyed to Europe or elsewhere.

Committee re-  
vising Customs,  
19th May 1836.  
Secy Chamber  
of Commerce,  
19th May 1836.

15. The Chamber of Commerce, in their Application before mentioned, asked for a Reduction of the Export Duty upon Cotton when conveyed to China from Five (5) to Three (3) per Cent., leaving it to go free to Europe, &c., as at present. They have expressed their perfect Readiness to forego the Benefit of Drawback or of other Credit on account of Rowannah Duties, in case either of these Propositions should be acceded to.

16. We shall hereafter have to report to your Honourable Court the Result of our final Deliberations in respect to the Footing on which this Article is to be permanently placed in the Tariff of Export Duties. In like Manner we shall lay before your Honourable Court, in a separate Despatch, any Steps which we may take towards relieving the other Presidencies from the burdensome System of Town and Transit Duties to which they are now subject, and for revising the Sea Tariffs of those Presidencies.

We have, &c.,  
(Signed)

AUCKLAND.  
H. FANE.  
A. ROSS.  
W. MORISON.  
H. SHAKESPEAR.

No. 5.

LETTER from the GOVERNMENT of INDIA to the COURT of DIRECTORS.

Separate Department, 19th October (No. 6.) 1836.

To the Honourable the Court of Directors of the East India Company.

Honourable Sirs,

Fort William, 19th October 1836.

In the last Paragraph of our Letter of this Department (No. 4.), dated 6th July last, we promised to report to your Honourable Court the Result of our final Deliberations in respect to the Footing on which we might determine to place

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place Cotton in the Tariff of Export Duties of this Presidency, and likewise the Steps we might resolve to take towards relieving the Three Presidencies from the Burden of their Systems of Town and Transit Duties, and for revising the Sea Tariffs of those Presidencies.

2. We now propose to redeem this Promise, by reporting our further Proceedings in connexion with these Subjects.

3. First, with respect to Cotton. The Question we stated to your Honourable Court to be reserved for further Information from the Lieutenant Governor of the Western Provinces was the following:—Whether; in lieu of the Provision of the existing Bengal Tariff under which Cotton is subject to an Export Duty of Five per Cent. when carried elsewhere than to Europe and America, to which Countries it goes free, and Credit or Drawback is allowed in Adjustment of this Duty for any Transit Duty levied in the Western Provinces, a free Export to all Places (China included) should be allowed, the Government retaining the entire Transit Duty.

4. Your Honourable Court will have seen, that before determining this Question we required to be informed of the existing Practice in respect to the Levy of Transit Duty in the Western Provinces, and, in particular, whether the Navigation of the Ganges and Jumna Rivers was free, and the Productions of what Tracts of Country were subjected to Duty or exempt therefrom.

5. The Reply to this Inquiry will be found in the Letter of Mr. Secretary Macsween, referred to in the Margin. We were informed that the Trade of the Ganges and Jumna was free, and Boats laden with Cotton might proceed down either River, without being required to show Rowannahs, the Frontier Line to the West and South of the Jumna, and at some Distance inland from it, being the Barrier at which Duty on this Article was taken. At present, however, the Line is intercepted in Two Parts by the Territories of the Jaloun and Baonee Chiefs, so that Chokies on the River upon the Frontiers of both Territories were still of necessity kept up, and at these Boats were stopped and examined; but the Lieutenant Governor had commenced a Negotiation to obtain the Completion of the inland Line, in order that the Navigation of the Jumna, like that of the Ganges, might be left entirely free. When this System should be completed, Cotton of the Doab, and of all the Territory within the Line, including Oude (where, however, very little is produced), would proceed to Calcutta for Export free of Duty; while that of Bundelcund, the Nerbudda Territory, and all the independent Country of Malwa, would, besides the Disadvantage of Land Carriage, be subjected to the Duty of Five per Cent. on crossing the Land Frontier Barrier Line.

6. The Lieutenant Governor, deeming this an inequitable Method of Taxation, recommended to us that the Levy of Transit Duty on Cotton should be transferred to the Second Barrier Line established for the Levy of the extra Duty on Salt imported into the Benares Province. This Line, crossing the Ganges a little above Mirzapore, would impose the Tax equally on all Cotton carried by the River either for Sea Export or for Consumption in Bengal; and if this Proposition were adopted, the Lieutenant Governor recommended that free Export of the Article without Drawback, whithersoever carried, should be allowed at Calcutta.

7. The above Recommendations originated with the Western Board of Revenue, who, in support of their View, submitted a Statement of the Duties realized upon Cotton for the Three Years 1833-34, 1834-35, and 1835-36, showing a Deficit in the last Year of the Series compared with that which preceded it, which was ascribable in part to the Change of System.

8. Upon a Review of the Report and Papers thus submitted to us, Mr. Ross recorded a Minute, stating that he was averse to the Adoption of the Scheme recommended, as he doubted whether it would be attended with any financial Advantage, and deemed it a Step back towards a Re-establishment of the System of Inland Duties, and of all the Obstructions to Commerce and to the Development of the Resources of the Country, which had lately been removed.

9. We did not feel prepared to determine upon any Change of the existing System under which Cotton is charged with Transit Duty at the Frontier

d July 1836,  
ceedings,  
1 Sept. 1836.



Chokies of the Western Provinces, not being satisfied that the proposed Measure could be adopted without aggravating the present Evil of a partial Pressure upon some British Districts and of Advantages equally partial to others. We therefore preferred to wait until there should have been Time to ascertain more exactly the Effect and Bearing of the existing Rules, and to judge whether, through the Chokies established in the Land Frontier only, without the Check of Examination at Custom Houses on the Line of River Navigation, the Article could be subjected to the Impost established, so as to yield an equal Revenue to that realized upon it heretofore under a System of general Transit Duties enforced by River as well as by Land Chokies.

10. In the meantime we desired the Lieutenant Governor not to remit his Endeavours to procure the complete Establishment of the Land Frontier Line so as to cut off the Access afforded to the Jumna through the independent Territories of Jaloun and Baonee.

11. We have thus determined, for the present, to make no Alteration of the Tariff Duty upon Cotton as enacted for this Presidency by Act XIV. of this Year.

12. With respect to the other great Questions reserved, viz., whether to extend the Bengal Tariff to the Presidencies of Madras and Bombay, and to give to them the Benefit of a similar Abolition of Inland Transit and Town Duties, we beg to refer your Honourable Court to the Report on this Subject from the Committee for revising the Customs and Post Office Laws, and to the Minutes recorded by the Governor General and by the other Members of the Government, explaining the Views they respectively took upon the Subject. A Note was also laid before us by the Secretary in this Department, pointing our Attention to some Circumstances which had been suggested by an Examination of the Estimates and Papers submitted by the Committee.

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13. Your Honourable Court will perceive that the Majority of the Council were of opinion that the Sacrifice of Revenue estimated by the Committee as likely to attend both Measures was too considerable for us to determine upon their Adoption without previous Reference to your Honourable Court. We are agreed in opinion that the Assimilation of the System of Duties throughout India would be attended with the most important Benefits to the Commerce and productive Powers of the entire British Indian Territory, and we feel strongly the Evils pointed out to us in the Reports of the Committee as attending the irregular Systems of both Madras and Bombay, and more especially the very injurious Methods resorted to in realizing the Revenue derived from these Sources. We trust your Honourable Court, when fully informed of the real Character of the Taxation prevailing in the Interior of both the other Presidencies, will be sensible of the Necessity of some considerable Change, and will be disposed to enlarge the Discretion left to us in respect to the Abandonment of existing Sources of the Public Income, and to approve such partial Measures, not involving any extensive Sacrifice of Income, or likely to interfere with other financial Arrangements, as in the meantime we may be led to adopt.

14. We solicit the early Attention of your Honourable Court to this important Subject; and, pending the Reference to you for Sanction to Measures of a more decided Character, we have instructed the Committee to ascertain if any thing can be done at the other Presidencies, in the Way of gradual Relief and Assimilation, without much Sacrifice.

31st August 1

15. We observed to the Committee that the Assimilation of the Tariffs of the other Presidencies upon Seaborne Commerce was of a secondary Importance to granting Relief to the Trade and Industry of the Interior from the very burdensome and oppressive Taxation to which these are subject in both the Madras and Bombay Presidencies; and that although this Relief

might show the necessity of proceeding to the Assimilation of the Sea Tariffs ought to be regarded only as, through the partial Adoption of that Part of the Scheme which related to the Commerce with Europe and America, a Means might be found of improving the Revenue, and

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so of providing a Substitute for more injurious Items of either Sea or Inland Duties to be relinquished.

16. In this View we instructed the Committee immediately to proceed to classify all existing Imposts, so far as they had fallen under their Examination, showing their Produce, and in what respects they were injurious to the Country, and by what Means any great Evils attending them respectively would be remedied or mitigated, and which should first be operated upon.

17. The Committee were further desired to consider what Substitutes could be provided so as to admit of a partial Commencement with the Work of Remission, at the Madras Presidency in particular.

18. We directed the existing Imposts to be distinguished in the Classification, as whether of the Description of Town Duty, or special Cesses for municipal Purposes, or a local Consumption Duty, or a Duty on general Commerce, that is, on the Transit of Goods of a Description used in that Commerce. We also required it to be shown whether the Duty was of uniform Burden, or one that bore legally more injuriously than elsewhere; and we required figured Statements to be furnished of the Effect of any Equalization that might be recommended. And as an unavoidable Delay might occur before the general Classification and Report above required could be completed, we directed the Committee to furnish an early separate Report on the Expediency of at once exempting Cotton from Inland Duty at Madras, in like Manner as has been done at Bombay, and of the Loss of Revenue which would be occasioned by such a Measure.

19. The above Instructions applied both to Madras and Bombay; but in respect to the latter Presidency, as there is the Expectation that a Substitute will be found in a new Scheme of Salt Duties for much of oppressive Taxation requiring to be abandoned, the Revision may be carried further, and at an earlier Period, than at Madras, into the Tariffs, both of Sea and Land Customs. We however expressed our Wish that municipal Cesses levied for particular Purposes, and the Town Duties of large Cities, particularly of those which, like Soorut and Baroach, required special Measures involving much Expense for their Protection, should be considered and exhibited separately, and placed at the Bottom of the Scale as the last to be sacrificed. In respect to these, all that appeared to be necessary was, to see that the Duties were not overburdensome, and to reduce and equalize any that might be thought so.

20. We desired, in conformity with the Suggestion contained in Colonel Morison's Minute, that the Committee should further consider whether it might not in some Cases be advantageous to apply this System of gradual Relief locally by Districts, in preference to doing it by Articles and Items of Taxation of general Bearing, and particularly as to whether the Duties on Grain exported from the Northern Concan should not in Fairness be kept equal with those levied in Canara.

21. We have furnished the Governments of Madras and Bombay with Copies of our Instructions to the Committee, as also of such Parts of the Reports and Papers as related to them respectively; and we desired the Committee to communicate with those Governments, and pay Deference to their Opinion in respect to the Classification of Duties ordered. We shall report to your Honourable Court our future Proceedings on this Subject as Occasion may require. In the meantime we submit, for the Satisfaction of your Honourable Court, a Statement\* of the Collections realized at the Custom House of Calcutta, under Act XIV. of the Year, from the 1st of June to the 30th ultimo, compared with the Receipts of the same Months of the preceding Year at the same Custom House under every Head of Collection, from which your Honourable Court will perceive that our Estimate of the Effect of the Changes introduced by that Act is likely to be fully realized.

We have, &c.,  
(signed) AUCKLAND.  
A. ROSS.  
W. MORISON.  
H. SHAKESPEAR.



STATEMENT referred to in Page 60.

STATEMENT showing the AMOUNT of Customs collected at the CALCUTTA GOVERNMENT CUSTOM HOUSE during the Months of June, July, August, and September 1836, compared with the Amount realized in the Months of June, July, August, and September 1835.

	Amount collected in June 1836.	Amount collected in July 1836.	Amount collected in August 1836.	Amount collected in September 1836.	Total of June, July, August, and Sept. 1836.	Amount collected in June 1835.	Amount collected in July 1835.	Amount collected in August 1835.	Amount collected in September 1835.	Total of June, July, August, and Sept. 1835.
<b>ON IMPORTS BY SEA:</b>										
British Imports	R. A. P. 85,434 14 3	R. A. P. 95,042 14 0	R. A. P. 96,467 8 9	R. A. P. 65,180 14 6	R. A. P. 3,40,126 3 6	R. A. P. 45,893 0 3	R. A. P. 67,198 8 9	R. A. P. 65,673 2 6	R. A. P. 37,883 12 3	R. A. P. 3,16,648 7 9
Foreign Imports	493 0 3	6,749 2 3	4,825 6 6	15,172 11 3	97,240 4 3	4,896 12 9	1,889 10 5	3,808 15 6	33,065 4 0	43,660 10 8
<b>ON EXPORTS BY SEA:</b>										
British Exports	46,806	34,135 10 6	47,431 7 6	53,604 8 3	1,81,977 15 0	4,635 4 9	5,592 1 7	3,831 3 9	7,541 2 8	21,529 12 9
Foreign Exports	7,915 10 0	5,120 6 9	9,399 14 3	13,567 15 3	36,003 14 3	1,905 12 9	3,114 1 1	2,579 4 3	6,576 7 2	14,175 9 3
<b>ON INLAND CUSTOMS:</b>										
Import Government Customs	-	-	-	-	-	14,567 7 9	12,863 9 10	16,075 5 4	17,864 3 5	61,370 10 4
Export Government Customs	-	-	-	-	-	7,629 8 6	5,816 7 2	6,526 3 6	5,543 11 9	25,635 14 11
Town Duty by Land	-	-	-	-	-	3,618 6 8	18,183 5 10	16,513 5 1	14,017 1 4	52,332 2 11
Total, Company's R.	1,38,649 13 3	1,44,048 1 6	1,58,124 5 0	1,47,526 1 8	5,85,348 5 8	83,146 5 5	1,14,587 12 8	1,45,007 7 11	1,22,492 10 7	4,35,373 4 7
<b>ON SALT:</b>										
British Imports	43,873 1 6	75,058 12 0	1,01,472 5 9	98,046 0 0	3,18,450 3 3	37,655 10 11	1,83,900 3 9	10,373 12 6	41,264 0 0	2,73,193 11 2
Foreign Imports	-	-	-	4,875 0 0	4,875 0 0	-	-	-	-	-
Grand Total, Company's R.	1,82,522 14 9	2,16,106 13 6	2,59,596 10 9	2,50,447 1 3	9,08,673 8 3	1,20,802 0 4	2,98,488 0 5	1,25,381 4 3	1,63,755 10 7	7,08,566 15 9

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Extract SEPARATE LETTER from INDIA, dated 4th January (No. 1.) 1837.

Para. 1 A. On the 19th of October last we reported to your Honourable Court the Resolution we had come to in respect to the Customs Duty Systems in force at the Presidencies of Madras and Bombay, and pointed out, that although the Inland Systems there appeared to us to be more oppressive and injurious, both in the Rates of Impost and in the Manner of levying them, than the Inland Duty System of Bengal, which had been abolished, we were nevertheless deterred by the large Sacrifice of Revenue that would result from granting the full Relief we desired by altogether abolishing the Inland Duties of both Presidencies.

2. We accordingly solicited the Sanction of your Honourable Court to our taking more decided Measures; and in the meantime we directed the Customs Committee still sitting at this Presidency to consider in detail, in Communication with the Government of those Presidencies, the Measures of partial Relief or Modification that could be adopted under this View immediately on the Receipt of your Orders. For the Particulars of our Instructions to the Committee we beg to refer your Honourable Court to the Despatch we have cited above, which explains them at length. It is our Duty and our Object, at present, to state the Plans that have been laid before us by the Committee under these Orders, in the Hope that the Knowledge of them will assist your Honourable Court in determining whether to accede to our Request, that you will extend the Limits of the Discretion we have conceived ourselves to possess in respect to the Relinquishment of any of the Public Resources.

3. The Committee first submitted to us a Copy of a Letter they had addressed to the Government of Bombay on the 2d of November, on the Subject of the Salt Duties of that Presidency. In this the Committee stated that they considered Salt to be the Item whence the greater Portion of Equivalent for the Transit Duties proposed to be abandoned might most readily be found. They proposed the Adoption of the new Indian Maund for all Salt Transactions, and to fix the Duty on Salt in all the Districts of Bombay at the highest Rate likely to ensure a full Equivalent for Transit Duties to be abolished. This Rate they stated at Eight Annas a Maund. They observed that in Bengal proper and Behar the Rate of Impost was about Three Rupees; in the Central Provinces of this Presidency, Two Rupees; in the Western Provinces, One Rupee, and in Madras, from Twelve Annas to One Rupee per Maund. The gross Revenue that would be realized at Bombay by a Duty of Eight Annas might be estimated at Ten Lacs, but from this must be deducted a large Sum for preventive Establishment. The Committee recommended that the Bombay Government should retire from all Manufacture, but that the Salt should not be removed from the Places of Production till the Duty of Eight Annas was paid. The same Rate of Duty should be levied on Salt, wherever manufactured, or whencesoever imported. The Committee proposed to leave all Details to the Government of Bombay, but trusted that Measures might be adopted for carrying the Plan into effect at an early Date.

4. When this Scheme was laid before us it was pointed out that the Committee appeared to act under the Impression that the Government had enjoined upon them the finding a full Equivalent for all Transit and other Duties to be relinquished, as a Preliminary to the Adoption of Measures for correcting the most injurious Parts of the existing System. The Committee were set right upon this Point, and we explained also to the Bombay Government that we had no Intention to delay the Reforms so urgently required, for the finding of this full Equivalent.

5. The Right Honourable the Governor in Council of Bombay will have reported the Measures he was induced of his own Authority to adopt while we had the Subject under our Consideration, and the Orders we addressed to that Government in consequence. These Measures extended to the immediate Abolition of all Transit Duties in the Concan, but it is our present Purpose rather to explain the Schemes laid before us by the Committee, and the Point to which their Proceedings have been brought, than to refer to the Acts and Proceedings of the Government of Bombay.

6. Shortly after the Scheme of revised Bombay Salt Duties had been laid before us, we received a further Report from the Committee, containing another Letter addressed by them to the Government of Bombay, dated 15th November, explaining at length their Views in respect to the obnoxious Items of Inland and Sea Customs Duties. We were happy to perceive from this that we had erred in supposing they intended to suspend their Revision of these Duties until the Equivalent was found in the Establishment of Salt Duties for what they might propose to abandon.

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7. The Committee conceived that the Instructions they had received required that the Bombay and Guzerat Town Duties should for the present be retained. They estimated the Inland Duties of the Deccan and Concan at 10½ Lacs gross, and of Guzerat at less than 3½ Lacs gross, inclusive of Town Duties above mentioned, as also of the Ahmedabad and Gogo Wall Funds, which were about Half a Lac more, raised and expended for a special Object. The Deccan Town Duties they stated could not be ascertained; but they suggested that their Abolition might be made the Basis of an Engagement with the Townspeople for the Formation of municipal Taxes, respecting the Mode of effecting which the Committee offered no Opinion.

8. The Charges on Land Customs could not be accurately ascertained; but these would not all cease, even were the Duties abolished, for several Items were Compensations and Pensions for the Continuance of which the Faith of Government was pledged.

9. The Committee estimated the net Land Customs, excepting Guzerat, at Nine Lacs of Rupees, for which the new Salt Duties were estimated to yield nearly an Equivalent, independent of the Results which must arise from increasing Prosperity. They recommended that the Salt Duties should be forthwith fixed at Eight Annas provided such an Imposition were simultaneous with the Abolition of Transit Duties.

10. The Guzerat Land Duties remained to be provided for. The Committee submitted, that Import Duties should be levied in this Province, as, per Schedule A. Act XIV. of 1836, established in Bengal. These Duties, if the existing Drawback System were retained, were estimated to yield an Increase on Sea Customs at Bombay of 2,43,212 Rupees, to meet the Guzerat Deficit of 3,25,000 Rupees. The Estimate was framed and Statements submitted by Mr. Bruce, Collector of Customs at Bombay, excluding Cotton, Spirits, and Tobacco. The first would still pay its Duty in Export at subordinate Ports; the other Two are subjected to heavy special Duties which it is desirable to retain. The above Calculations the Committee stated were of gross Revenue, excluding Drawback. The Bonding System recently enacted they considered to be a Measure of general Benefit to the Empire at large, the Results of which ought not to be taken into present Account.

11. The Committee next proceeded to treat of the subordinate Ports of the Bombay Presidency, and proposed the Extinguishment of the obnoxious Double Duties now levied at those Ports. As this Measure would however be attended with a Sacrifice of a very considerable Revenue, the Committee proposed to meet it by raising the Duty on all Exports to Five per Cent., and by raising the Import Duty on unenumerated Articles of the Bengal Tariff from Three and a Half to Five per Cent., whether from England or elsewhere.

12. The foregoing, it was estimated, would increase the Export Customs by an Amount varying from Half per Cent. at some Ports to Two and a Half at others, would add One and a Half per Cent. to unenumerated Imports at Bombay and its Subordinates, and produce about Two Lacs of Rupees.

13. The Committee thought the Loss from equalizing the oppressive Duties in the North Concan ought not to be set against the foregoing Surplus, as the Equity of such Equalization had been forcibly pointed out by Government as a separate Measure of Relief.

14. Lastly, the Committee proposed the Rate on Grain to be Five per Cent. on Export. This, although higher than existing Rates in Bengal and Madras, is lower than that now existing in Bombay, and lower than that formerly levied in

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in Madras also. The Committee conceived this Duty must be fixed eventually at a higher Rate than Three per Cent. for all India, if Sea Customs were to be made the Means of compensating for the Abolition of Inland Duties.

15. The Committee, in a subsequent Letter to Bombay, forwarded Two Schedules, A. and B., of the Bengal Tariff, with the Amendments above proposed in Red Ink, as illustrative of the Nature and Extent of Alterations required. The Committee stated, that by rating the General Duties on the ad valorem Principle they had followed the existing Bombay System, and that the Conversion of the Per-centage Duties into fixed Rates on Quantity would be practicable, if required, after the local Tariff Valuation should be carefully revised.

16. This Scheme has been forwarded to Bombay, and we are waiting to learn the Opinion of the Right Honourable the Governor in Council on the several Parts of it, before taking any further Steps in respect to the Customs Duties of the Bombay Presidency.

17. We now proceed to explain the Plan that has been submitted to us by the Committee for extending similar Relief to the Madras Presidency; where the Inland Duty System is the most burdensome of all.

18. In a Special Report, dated November 30th, and numbered VI., the Committee submitted, that in consequence of the several Inland Customs being almost always farmed in One Lease, no Classification of Duties, inclusive of Value, as required by Government could be framed, on which the slightest Dependence could be placed. The Madras Customs might however be classed under the Heads of :

1. Sea Duties.
  2. Inland Five per Cent. Duties.
  3. Madras Town Duty of Eight per Cent.
  4. Special Town Duty of from Fifty to 100 per Cent. on Betel Leaf, Tobacco, Gangah, Bang, and Opium.
  5. Special Sea Duties and Howlut Duties in Malabar and Canara.
  6. Three per Cent. Duty on Export of Grain by Land into Foreign Native States.
  7. Eight per Cent. Duty on Cotton and Cotton Thread exported by Land into Foreign Native States.
  8. Sixteen per Cent. Duty on Export or Import at Frontiers of Foreign European Settlements.
2. Of these the General Inland Duty of Five per Cent. is by far the most objectionable.
3. The Town Duties the Committee also considered objectionable, and not proper to be retained, after the Transit Duties should be abolished. The Duty on Betel Leaf and Tobacco might possibly be commuted for a higher Crop Assessment.
4. The Howlut Duties in Canara and Malabar are heavy, and ought to be abolished. The Export Duties on Grain, Cotton, and Cotton Thread should also follow the Fate of the Transit Duties, whenever these latter are abolished.
5. The Duties on the Frontiers of Foreign European Settlements might be continued.
6. Of the Two Modes of affording Relief, by Districts, or by Articles, the former was considered by the Committee to be by far the most advisable in every respect.
7. They proposed to commence with the Four Districts North of the Kistnah; Masulipatam, Rajahmundry, Vizagapatam, and Gaujam. The net Land Customs of these Districts (Town Duties 4,200 Rupees inclusive) are something less than Three and a Half Lacs, and the Net Sea Customs about 33,000 Rupees; making a Total of 3,81,000 Rupees. Some Portion of the Land Customs might be realized as Sea Duties, and by abolishing the former the Loss is estimated at an Amount not exceeding 3,20,000 Rupees. In this is not included any Revenue from Collections on the Hyderabad Frontier, the Expediency of retaining a Frontier Establishment in that Quarter not being as yet decided.

8. For the above Loss the Committee stated that they were unable to propose an Equivalent, beyond that naturally arising from increased Stimulus to Trade and Agriculture. They have proposed to continue the existing Sea Customs at Madras for the present, as the same is above the Bengal and Bombay Scale; and as the Application of the Bengal Tariff on free Articles and Piece Goods at Madras was estimated to fall short of 12,000 Rupees, and the One per Cent. additional on unenumerated Articles not to realize above 12,000 Rupees more, making a Total of 24,000 Rupees per Annum only, they considered that the Introduction of these Portions of the Bengal Tariff, without a general Reform, would create a Dissatisfaction far outweighing any fiscal Benefits to be expected from the Measure.

9. If financial Considerations should admit of further Reduction, the Committee suggested that Canara and Malabar should be next relieved. The net Inland Customs of Canara are now 1.98,000 Rupees. By removing the Frontier Chokies towards Mysore the Loss is estimated at 1.30,000 Rupees. The Net Inland Customs of Malabar are 1.23,000, almost all of which is collected at the Frontier Chokies of Coimbatore. By abolishing these the Loss in Malabar will be about a Lac of Rupees, that for Canara and Malabar 2.30,000 Rupees, making a Grand Total for the Six Districts relieved, supposing the Measure to be so extended, of about Five and a Half Lacs.

10. But the Committee observed, that to complete the Work of Relief on the Western Coast, Tinnevely should also be included in the Measure. The Inland Duties of this District however, yield a net Amount of 2.33,000, and the Frontier Duty that might still be realized, if the most objectionable of the Transit Duties were abolished, was stated to be not easily ascertainable.

11. The Adoption of the foregoing Suggestions, it was observed, would

Guntoor	48,789	
Nellore	193,507	
		1.42,296 R. of Madras.
Chingleput	67,301	
S. Arcot	1.72,653	
Tanjore	3.04,618	
Madras	3.22,466	
		8.67,038 S. of Madras.

Total Rupees 10.09,334

Mem. The Four Districts North of the Kistnah	3.20,000
Malabar and Canary	2.30,000
Tinnevely	2.30,000
Six Districts still unrelieved	10.00,000
Total	18.80,000

leave Six Maritime Districts unrelieved, whose net Inland Customs are about Ten Lacs, as per Margin. If financial Considerations would admit of these Districts being also included in the Measure, the Arrangement connected with the similar Relief afforded in Bengal, and with the Measures suggested for Bombay, would complete the Relief of the whole Maritime Districts of India, and enable the Committee at once to remodel the Sea Custom Laws, an Object of great Importance, not only to secure Uniformity, but as the Means of possibly augmenting the Revenue.

19. We have still this Plan under Consideration, and have not determined how far to give our Sanction to the Principles on which it is framed or to the Details comprehended in it; we defer therefore to a future Period the Statement of our Views on the Subject of it.

20. The Reports and Correspondence, of which we have above conveyed to you a brief Abstract, are much too voluminous to be transmitted with the Copy of this Despatch, which we forward, via Bombay, by the Steamer Hugh Lindsay. But we have thought that by furnishing you through this Opportunity with the above Statement of the further Proceedings of the Committee for revising the Customs and Post Office Laws of India, we should place before you such an anticipated View of the Tendency and Character of these Measures as would be of material Assistance in enabling your Honourable Court to decide how far to give your Sanction to the Reforms contemplated, by granting to us the solicited Latitude of Discretion in respect to the Abandonment of Sources of Revenue which we may deem odious, oppressive, and injurious to the Degree to warrant and require their Discontinuance.

21. Before closing this Despatch we take the Opportunity to assure your Honourable Court that the Changes made by us in the Bengal Tariff have fully answered our Expectation, and through an Extension of the Commerce of the Port, which may however be only accidental and temporary, we have realized from Customs, from the 1st June, the Date when the new Tariff took effect, to the 31st December, a Sum considerably in excess of the increased Amount that

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we estimated to be realized by the Customs of Calcutta, as compared with the Year 1834-35, which was that which furnished the Data for our Calculations, and much exceeding also the Receipt of 1835-36.

22. The following comparative Statement exhibits the Receipts under each Head for every Month from June to December. We exclude Salt from the Statement of Imports, because we consider the Duties realized upon that Article, though levied in the Form of Customs, to be a separate Asset of your Revenue Statement.

STATEMENT showing the AMOUNT of CUSTOMS actually collected at the CALCUTTA CUSTOM HOUSE on IMPORTS and EXPORTS by Sea, from the 1st of June to the 31st of December 1836, compared with the Amount of CUSTOMS realized during the corresponding Months of the Year 1835.

		Amount of Collections in 1835.			Amount of Collections in 1836.			RESULT.				Net Increase.					
								Comparative Increase of Collections.		Comparative Decrease of Collections.							
		R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.				
JUNE	On British Imports	-	45,893	0	3	83,434	14	3	37,541	14	0						
	On Foreign Imports	-	4,896	12	9	493	0	3			4,403	12	6				
	On British Exports	-	4,653	4	9	46,806	4	9	42,153	0	0						
	On Foreign Exports	-	1,905	12	9	7,915	10	0	6,009	13	3						
	Total, Company's Rupees		57,348	14	6	1,38,649	13	3	85,704	11	3	4,403	12	6	81,300	14	9
JULY	On British Imports	-	67,198	8	9	95,042	14	0	27,844	5	3						
	On Foreign Imports	-	1,889	10	5	6,749	2	3	4,859	7	10						
	On British Exports	-	5,522	1	7	34,135	10	6	28,613	8	11						
	On Foreign Exports	-	3,114	1	1	5,120	6	9	2,006	5	8						
	Total, Company's Rupees		77,724	5	10	1,41,048	1	6	63,323	11	3			68,923	11	8	
AUGUST	On British Imports		65,673	2	6	96,467	8	9	30,794	6	3						
	On Foreign Imports		3,608	15	6	4,825	6	6	1,016	7	0						
	On British Exports	-	3,831	3	9	47,431	7		43,600	3	9						
	On Foreign Exports		2,579	4	3	9,399	14		6,820	10	0						
	Total, Company's Rupees		75,892	10	0	1,58,124	5	0	82,231	11	0			82,231	11	0	
SEPTEMBER	On British Imports	-	37,883	12	3	65,180	14	6	27,297	2	3						
	On Foreign Imports	-	33,065	4	0	15,172	11	3	-	-	17,892	8	9				
	On British Exports	-	7,541	2	8	53,604	8	3	46,063	5	7						
	On Foreign Exports	-	6,576	7	2	13,567	15	3	6,991	8	1						
	Total, Company's Rupees		85,066	10	1	1,47,516	1	3	80,351	15	11	17,892	8	9	62,459	7	2
OCTOBER	On British Imports	-	66,598	8	3	1,01,398		3	34,800	0	0						
	On Foreign Imports	-	25,521	5	10	26,470		3	948	12	5						
	On British Exports	-	2,285	10	8	43,779		0	41,493	11	4						
	On Foreign Exports	-	2,892	2	1	9,768		6	6,876	10	5						
	Total, Company's Rupees		97,297	10	10	1,81,416	15	0	84,119	2	2			84,119	2	2	
NOVEMBER	On British Imports		82,535	4	7	1,23,187	6	3	40,652	1	8						
	On Foreign Imports		24,277	3	2	89,121	13	0	64,844	9	10						
	On British Exports	-	4,014	12	6	95,287	7	0	91,272	10	6						
	On Foreign Exports	-	2,452	0	0	17,302	2	3	14,850	2	3						
	Total, Company's Rupees		1,13,279	4	3	3,24,898	12	6	2,11,619	8	3	-	-	-	2,11,619	8	3
DECEMBER	On British Imports	-	71,766	10	11	1,24,156	5	0	52,389	8							
	On Foreign Imports	-	36,294	14	1	49,439	9	9	13,144	11	8						
	On British Exports	-	5,644	6	11	1,17,806	2	6	1,12,161	11	7						
	On Foreign Exports	-	16,128	1	4	68,712	8	0	52,584	6	8						
	Total, Company's Rupees		1,29,834	1	3	3,60,114	7	3	2,20,280	6	0	-	-	-	2,30,280	6	0
Grand Total, Company's Rupees			636,443	8	9	14,51,778	7	9	8,37,631	4	3	22,296	5	3	8,15,334	15	0



No. 7.

LETTER from the COURT of DIRECTORS to the GOVERNMENT of INDIA.

Separate Department, 7th June (No. 5.) 1837.

Revenue (Customs).

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Our Governor General of India in Council,

London, 7th June 1837.

Public Letter, dated 2d Sept. 1835,

Paras. 204. to 213.

Separate Do., dated 2d March (No. 1.) 1836.

Ditto, dated 2d — (No. 2.) —

Paras. 23. to 36.

Ditto, dated 6th July (No. 4.) —

Para. 1. We now reply to the Letters and Paragraphs noted in the Margin, which bring to our Notice the Proceedings connected with the Abolition of the Transit and Town Duties throughout the Districts subject to the Governments of Bengal and Agra, and the Enactment of Act XIV. of 1836, effecting various Alterations in the Rates of Duties levied upon Seaborne Commerce.

2. That Portion of the Paragraphs under Reply which relates to the Post Office Arrangements will be noticed in the Public Department.

3. In consequence of a Resolution of the Supreme Government, passed in July 1834, a Committee was appointed, consisting of Civil Servants of all the Presidencies, for the Purpose of investigating and reporting upon the System in force for levying Export, Import, and Transit Duties under the Three Presidencies." This Committee was composed of the following Gentlemen :

J. H. Crawford, Esq., Bombay, C. S.	}	Ordinary Members.
W. H. Babington, Esq., Madras, C. S.		
H. Borradaile, Esq., Bombay, C. S.		
W. R. Young, Esq., Bengal, C. S.		
G. J. Siddons, Esq., Bengal, C. S.	}	Honorary Members.
H. M. Parker, Esq., Bengal, C. S.		
C. C. Trevelyan, Esq., Bengal, C. S.		

Mr. Parker was subsequently relieved from the Duties of the Committee as an Honorary Member in consequence of his Representation that the Weight of his official Occupations would prevent his devoting a sufficient Share of Attention to the Business.

4. To each of the Members from the Presidencies of Madras and Bombay an extra Salary of 1,000 Rupees per Month was assigned, and of 500 Rupees per Month to Lieutenant Taylor, who was appointed to act as Secretary to the Committee.

5. The First Meeting of the Committee was held at Calcutta in May 1835, and their First Report to Government, which contained a detailed View of the actual System under which the Customs, Transit, and Town Duties were levied in the several Presidencies, with an Outline of the Changes which had taken place since our Acquisition of the Territories composing them, was dated the 27th January 1836.

6. In the same Month the Supreme Government received Information that the Governor of Agra had abolished the Custom Houses of Bareilly, Futteghur, and Cawnpore, and subsequently those of Benares and Ghazeepore, as well as the Chokies attached to the Allahabad Custom House. The Conduct of the Governor of Agra, in thus assuming the Right of summarily deciding a Question then under the anxious Consideration of the Council of India, has been already noticed in our Political Despatch of the 1st of February (No. 2.) 1837. It is here only necessary to advert to it in connexion with its Effects upon the Measures which were then under your Deliberation.

7. The Extinction of the internal Custom Houses of the Agra Presidency involved of course the virtual Abolition of the internal Customs which were levied by their Agency. It was apparent that a different System could not be allowed to prevail in Two Presidencies so closely connected as those of Bengal and Agra, and even then on the Point of being reunited. There



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were thus only Two Alternatives for your Selection; either to rescind the Orders of the Governor of Agra and re-establish the abolished Custom Houses, or to pursue the same Course of Policy, by abolishing also the internal Custom Houses of the Bengal Presidency.

8. The first Course was open to serious Objections. It would have been manifestly unwise to restore a System which you were not fully determined to maintain, and unsettle the Minds of the People, by exhibiting so prominently a Want of Unity of Principle, or of Stability of Purpose, on the Part of their Rulers.

9. Under the embarrassing Circumstances in which you were placed, we think that you judged rightly in determining upon the Abolition of the Inland Custom Houses of Bengal. The Measure itself is in entire Accordance with our previously expressed Views on the Subject; and our only Regret is, that you were precipitated into its Adoption without having been enabled to form any available Plan for compensating the Loss of Revenue which was the necessary Consequence of the Relinquishment of the Transit Duties.

10. The Measure thus adopted was carried into effect by a public Notification, dated the 1st March 1836, and by a subsequent Notification, dated the 20th April, the Town Duties were also abolished from the 1st May 1836.

11. It was the Intention of the Committee to whom the general Question of Customs Duties had been referred to submit for your Approbation a Plan applicable to the Whole of the Territory under your Government, understanding, as they state in their Letter of the 12th March 1836, that they were bound by the Tenor of their Instructions “to regard the whole of India in the Light  
“ of One Empire, the Interests of all Parts of which were to be considered, not  
“ with the View of applying separate remedial Measures to each, and of leaving  
“ the Line of Demarcation, which partitions each Presidency into a distinct  
“ Country whose fiscal System has Reference to itself alone, as strongly defined  
“ as ever, but with the Intent of blending and reconciling them, so as, if possible, to reduce the Custom Laws of all the Presidencies into something like  
“ Simplicity and Uniformity, without losing Sight of the financial Interest of  
“ the State.”

12. The Reports of the Committee, embodying the Measure by which these desirable Objects were to be effected, have not yet been laid before us. Those Measures are however further indicated in another Passage of the same Letter as including the Abolition of the internal Customs in every Part of British India, and the Substitution of an uniform Export and Import Duty.

13. The Relinquishment of the Transit and Town Duties throughout the Presidencies of Bengal and Agra rendered it necessary to avoid all Delay in looking elsewhere for some Compensation for the Loss of those Branches of Revenue. The only available Source for this Purpose was to be found in the external Trade of Bengal; and you accordingly resolved, without waiting for the Propositions to be submitted by the Committee, which were not yet matured, to impose such additional Burdens on the Seaborne Commerce, as might, at least in some Measure, make up the Deficiency which you anticipated in your Revenues.

14. The actual Loss occasioned by the Relinquishment of the Town and Transit Duties is variously estimated by different Authorities. The Committee, in the Letter previously quoted, express their “Conviction that the  
“ Deficit arising from the entire Abolition of the internal Custom Houses in  
“ the Bengal and Agra Presidencies will be very small,” and their “strong  
“ Persuasion that there will be no Deficit at all.” Mr. Ross, in a Minute dated the 23d May 1836, endeavours to show that the Alteration of System has actually caused a Profit to the Revenue of 1,93,986 Rupees, and that a very large Increase in this Amount may be anticipated. The Board of Customs, in their Letter dated the 21st March 1836, (without, however, including the Amount of actual or prospective Increase in the Receipts on the Agra Frontier Line), assume a Deficiency of 13,00,000 Rupees, to which they add One Lac as the Expense of the necessary Increase of Establishment at the Calcutta Custom House.

15. We are not in possession of the Means of entering into a critical Analysis of the Calculations which have led to these different Results. Assuming, however, as you have done, the least favourable View of the Change to be that which approaches the nearest to the Truth, the Amount of Deficiency is not so great but that we may reasonably calculate on its being speedily compensated by means of the Impetus which the Withdrawal of the vexatious and harassing Restrictions imposed by the Town and Transit Duties on the internal Trade of the Country must give to general Commerce.

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16. The Governor General, in his Minute dated the 14th April 1836, after stating the Amount of Deficit at 14,00,000 Rupees, observes, "We are not, I am clearly of opinion, bound to supply the whole of this Amount out of direct Additions to the Duties of Sea Customs. We may fairly take into account the Improvement of Income which has been already proved to be secured by the Establishment of the more effective Preventive Line on the North-western Frontier; we may allow something for the Promises which are largely, and apparently upon good Grounds, made, of further Improvements from the same Source; and I think that we are also justified in taking into account the Impulse which will be given to internal Industry by a Removal of one of the greatest Impediments by which it has ever been oppressed, and for an increased Production in all other Sources of Revenue, from the improved Means of Payment which a Relief from these Exactions must give to the whole Country. Some further Allowance may justly also be made for Improvement on the Customs Duties by increased Consumption, and By a Mode of Collection more effective and less vexatious in its Operation than that which has hitherto been followed."

17. Acting on these Views, the Governor General proposed for Adoption a revised Scale of Export and Import Duties, the Effect of which, taking the registered Value of the Trade of 1834-35 as the Basis of the Calculation, would be to increase the Sea Customs Revenue to the Extent of Six Lacs and a Quarter per Annum. This Scale, after being submitted to further Revision in Communication with the Mercantile Community of Calcutta, in the course of which Alterations were adopted calculated to produce a further Increase of the Customs Revenue to the Extent of nearly Two Lacs of Rupees per Annum, was finally passed as Schedules A. and B. to Act XIV. of 1836.

18. The Rates which you have adopted appear to have been fixed after the most careful Inquiry, and we see nothing to object to in the general Principles by which your Decisions have been regulated.

19. Sugar, which was previously subjected to a Duty of Two and a Half per Cent. on Exportation to Great Britain (which Rate was in the first proposed Schedule of Duties increased to Three per Cent.), has been entirely relieved from Export Duty. This Concession to the Wishes of the Chamber of Commerce was apparently made with the View of diminishing the Inequality which then existed in the Rates of Duty levied in this Country on Sugar the Produce of the East and West Indies. The beneficial Change which the Wisdom of Parliament has since effected in that respect may be considered to furnish a Reason for the Re-imposition of the Duty. It is, however, of extreme Importance that every Assistance should be given to the Improvement of the yet undeveloped Resources of India; and we should be unwilling to hazard even the slight Check which so small a Duty might give to the Expenditure of Capital in the Improvement of this grand Staple of the Country, more especially when we consider that all the Encouragement which it may receive will be surely, though indirectly, felt in the Improvement of the internal Condition of the Country, and that any apparent Loss will not fail to be compensated to you through other Channels.

20. The same Considerations apply equally to the Article of Cotton; but as the Rate of Duty is only fixed provisionally pending the Acquisition of further Information on the Subject, it is unnecessary for us to enter upon the Question at present.

21. We are disposed to concur generally in the Views entertained by your Governor General on the injurious Tendency of Export Duties. They are at present only to be justified by the actual Necessity of the Case in a financial

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point of view. We desire, however, that you will watch their Operation with the utmost Vigilance, and that you will not fail to apply Remedy to all Cases where they may be found to be manifestly injurious to the Interests of Commerce.

22. The whole Measure must in fact be regarded as provisional, and open to any Alteration which further Inquiry and Consideration may show to be expedient. In the Letter from Mr. Secretary Prinsep to the Board of Customs, dated the 18th May 1836, it is observed, that "The Governor General in Council is fully sensible that the Provisions of this Act are very imperfect, and that nothing short of a full and precise Code of Customs Law for Imports and Exports, framed either on the Principles of the Draft prepared in 1823 and 1824, or on those of the Customs Laws of England, will effectually answer the Purpose in view. The Urgency, however, of the Necessity of providing a present Remedy for the Consequences of the Abandonment of the former System, has been the principal Inducement with the Governor General of India in Council to wait the Preparation and Adaptation to existing Circumstances of the extended Code referred to."

23. The Abolition of Transit Duties in Bengal presented much fewer Difficulties than those which you will have to encounter in extending the Benefits of the Measure to the other Presidencies. The Amount of Deficit arising from the Relinquishment of the Town and Transit Duties was much less in comparison with the Extent of Territory over which they were levied, and the Capacity of the Maritime Commerce of Calcutta to support compensating Burdens was much greater, certainly, than that of Madras, and, probably, than that of Bombay.

24. The net Amount of Inland Customs and Town Duties under the Madras Presidency is about Thirty Lacs of Rupees. Of this Amount, however, about Ten Lacs are properly assignable to Sea Customs, leaving still a Deficiency of Twenty Lacs, an Amount which could never be compensated by any Addition to the already heavily taxed Commerce of that Presidency.

25. Under the Presidency of Bombay the net Amount of Transit and Town Duties is estimated to exceed Eighteen Lacs of Rupees, and it is believed that nearly this Amount might be raised by increased Duties on the Maritime Commerce of that Presidency. It must be recollected that some Portion of this Amount is derived from Salt; an Article which is now heavily taxed in every other Part of British India, and which is expressly excepted from the Operation of the Abolition of the Transit Duties in the Western Provinces of Bengal. It may therefore be worthy of Consideration whether some Portion of the general Deficit may not be supplied by continuing in some other Form the Duty now derived by the Bombay Government from that Article.

26. Under the most favourable View of the Case, we apprehend that we must look for the Recovery of a considerable Portion of the Deficiency to the Effects of the Impulse which must necessarily be given to internal and external Commerce by the Removal of those Impediments which have hitherto pressed upon them, and for the full Development of these Effects the Lapse of some Years will probably be necessary.

27. We have only to express our earnest Hope that the Customs Committee to whom the Task of devising the Means by which the Benefits already secured to Bengal may be extended to the other Presidencies has been intrusted, may be enabled to bring their Labours to a speedy and successful Termination.

28. You will of course keep us fully informed of the further Measures which you may adopt on this important Subject; and we desire, that as soon as a sufficient Period shall have elapsed to enable you to judge of the Results of the Change of System, you will furnish us with Statements, in as detailed a Form as possible, of its Effects both on the Revenues and on the internal and external Commerce of the Country.

29. Since the foregoing Paragraphs were prepared we have received your Letters of the 19th October (No. 6.) 1836 and the 4th January (No. 19.) 1837.

30. In Paragraph 13. of the first Letter, you state that you trust we shall, when fully informed of the real Character of the Taxation prevailing in the Interior of both the other Presidencies, be sensible of the Necessity of some considerable Change, and shall be disposed to enlarge the Discretion left to you in respect to the Abandonment of existing Sources of the Public Income, and to approve such partial Measures, not involving any extensive Sacrifice of Income, or likely to interfere with other financial Arrangements, as in the meantime you may be led to adopt.

31. In Paragraph 20. of the Letter of 4th January 1837 you express a Hope, that by furnishing us with a Statement of the further Proceedings of the Committee for revising the Customs and Post Office Laws of India, you should place before us such an anticipated View of the Tendency and Character of these Measures, as would be of material Assistance in enabling us to decide how far to give our Sanction to the Reforms contemplated, by granting to you the solicited Latitude of Discretion in respect to the Abandonment of Sources of Revenue which you may deem odious, oppressive, and injurious to a Degree to warrant and require their Discontinuance.

32. You inform us that you had not determined how far to sanction the Principles on which the Customs Committee proposed to afford Relief, or to the Details comprehended in that Plan; but as you do not appear to object to that Part of the Scheme which would confine the Relief to the Maritime Districts of Madras, while the whole of the Interior of the Bengal and Agra Provinces, as well as of the Districts in Bombay, would be exempted from Transit and Town Duties, it becomes necessary for us to record our Dissent from such a System of partial Relief.

33. If financial Considerations will not enable you to afford to the whole of the Districts of Madras and Bombay the same Measure of Relief which has been given to the Provinces of Bengal and Agra, we are clearly of opinion that Justice and sound Policy require that the Relief in the Two subordinate Presidencies should be extended to Articles of Consumption or of Commerce, and not to Districts. We may indeed observe that the Committee's Scheme would involve similar Anomalies in Legislation to those depicted in their Report of the 27th January 1836, by which the Manufacturers of the Madras Districts were successively driven from the Towns into the Villages, and again from the Villages into the Towns. The Scheme in fact would hold out a Premium for the Transfer of a large Portion of the Population and Capital of the Country from the Interior to the Maritime Districts, in which, moreover, the Government would not be able, in consequence of the greater Extension of the permanent Settlement in the latter Districts, to derive adequate Compensation for the diminished Cultivation of the Sirkar Lands, situated in the Interior of the Peninsula, which such a Transfer of Population would occasion.

34. Trusting that these Objections to the Committee's Plan will be fully weighed when you proceed to apply the proper Remedies to the Evils which are allowed on all hands to press so heavily on the Resources and Industry of the Inhabitants of the Peninsula, we do not hesitate to give the required Sanction to the contemplated Reforms with respect to certain Sources of Revenue which you may think it expedient to abandon.

We are, &c.

(Signed)

J. R. CARNAC.

J. L. LUSHINGTON.

No. 8.

LETTER from the GOVERNMENT of INDIA to the COURT of DIRECTORS.

General Separate Department, 22d February (No. 4.) 1837.

To the Honourable the Court of Directors of the East India Company.

Honourable Sirs,

Fort William, 22d Feb. 1837.

In continuation of Letter No. 1. of 1837, dated 4th January, Paragraphs 17. to 20., we beg to forward to your Honourable Court Copies of further Papers, received from the Committee for the Revision of the Customs and Post Office



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Regulations of the Three Presidencies, having Reference to the Sixth Report transmitted with our Despatch of the above-mentioned Date, containing the Conclusions formed by the Committee, and the Suggestions and Propositions offered by them in respect to the Inland Customs and Town Duties of the Presidency of Fort St. George.

2. We also transmit Numbers of the Collection attached to this Letter, Copies of the Minutes recorded by the Governor General and by the Members of the Council of India on the Subject of these Papers, and Copy of the Orders issued by us in consequence.

3. It will be observed that the Committee declared their Inability to furnish any but a very general Classification of the Imposts levied under the Madras Presidency, but we observed that their Remarks had little Application to the Sea Customs Duties upon Imports and Exports. These the Committee proposed for the present to leave untouched; that is, the Export and Import Trade of Madras generally was, according to their Scheme, to remain subject to the Rates of Taxation by which it is now burdened. The Effect of applying the new Bengal Tariff to the Trade of Madras with Europe the Committee estimated at only 24,000 Rupees per Annum Increase of Revenue, and they did not recommend the Adoption of this Measure separately from a general Reform of the Sea Tariff of Madras. Their Suggestions were thus confined to the other Items of known Taxation; viz.

- 1st. The general Inland Duty of Five per Cent. levied, principally through Farmers, on the Transit or Sale of all Articles.
- 2d. The Madras Town Duty, which is ordinarily at the Rate of Eight per Cent.
- 3d. The special Town Duty on Betel, Tobacco, Ganga, Bang, and Opium, ranging from Fifty to 100 per Cent., and levied in all the principal Towns of the Presidency.
- 4th. The Howlut Duties in Malabar and Canara, and certain special Sea Duties.
- 5th. The Duty of Three per Cent. levied on the Export of Grain by Land into Foreign Native States.
- 6th. The Duty of Eight per Cent. levied on Cotton exported by Land into Foreign Native States.
- 7th. The Duty of Sixteen per Cent. levied on the Export of Commodities to, or on their Import from, the Foreign European Settlements on the Coast of Coromandel or of Malabar.

4. The Committee deemed all these Duties objectionable, and proper to be discontinued, excepting the last; but as the Supreme Government, notwithstanding its Desire to assimilate the System at all the Presidencies, had stated that it would not feel warranted in relinquishing the Amount of Revenue that would be sacrificed by abolishing the Whole of these Duties at Madras, where they were so productive, without special Sanction from the Authorities in England, the Committee declared their Inability to recommend any of these Imposts as preferable for Selection with a view to present Relief. They appeared to consider the Abuses in the Mode of Collection to be such, that the Population would derive little Benefit from a legal Exemption from any particular Impost so long as the Establishments and Vices of the Farming System were continued. Hence they recommended that the Relief should be afforded seriatim by Districts, commencing with those North of the Kistna River, and next extending the Relief to Canara and the Malabar Districts, including Tinnevely. The central Districts round the Presidency, which were estimated to yield from these objectionable Sources about Ten Lacs of Rupees, the Committee proposed to relieve the last. Indeed it was their Scheme, in respect to these particular Districts, to make the Relief dependent on financial Considerations, and the Existence of a Surplus in the general Revenue of India, but immediately to commence with the entire Abolition of Inland Customs in the Northern Districts before mentioned.

5. In submitting these Reports for the Consideration of the Governor in Council of Fort Saint G we desired the following Observations to be communicated to them.

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6. We were quite prepared, we observed, to admit that the System of Inland Customs Taxation in force under the Presidency of Fort Saint George was vicious in the extreme, so much so that complete Relief could only be granted by its entire Abolition, and the Substitution of a modified and improved Tariff of Sea Customs, with certain Reservations of special or local Imposts, such as the Duties on Ganga, Betel, Tobacco, Bang, Opium, &c.; but this being a Matter dependent on the Decision that might be come to by the Authorities in England upon the Reference already made to them upon the Subject, the Question to be considered was, whether the Committee's Scheme of local consecutive Relief was a proper and the best Measure that could be adopted intermediately to the Receipt of Orders from England.

7. We stated that we were well aware of the Objections which exist to local Differences of Taxation. They have a Tendency to force Production, and to divert Commerce from its natural Channels, for the Sake of the Advantages so locally afforded; besides which, the Discontent of those left under the Burden of a Taxation from which others are relieved, merely because residing and carrying on the same Business beyond certain Limits, becomes clamorous and importunate as it is well founded, until it is impossible long to maintain the unequal System. Thus, if Relief of the Kind proposed were extended to any particular Districts, it seemed to us that it would be tantamount to pledging the Government to an entire Abolition of the System, though by an unequal and irregular Course, throughout the Presidency; and such a Course, therefore, would be open to the great Objection that it might commit the Government to a Line of Proceeding which your Honourable Court might not be prepared to sanction.

8. It was for the Government of Fort Saint George to judge how far this Objection would apply to the local Circumstances and State of Feeling in the several Divisions of the Territory of that Presidency; and this is a Point upon which we have desired to receive a specific Declaration of their Opinions.

9. We were, however, by no Means prepared to subscribe implicitly to the Conclusion at which the Committee had arrived, as to the Impossibility of operating with Effect upon local Taxes deemed inordinately vexatious. It might be very true, that while the Farming System continued the Agents and Establishments of the Farmer would continue to commit Abuses, and the principal Sources of Vexation, viz., the Inquisitions and Detentions on vague Pretences, would still exist; but the Rate of legal Impost might be also a Source of Oppression, as well as the irregular Exactions with which its Levy was attended; and it could not be said that a general Declaration and Notice altering the Rate of an Impost, or wholly discontinuing its Collection, would not be effective in removing so much of the existing Burden as the Government might declare abolished.

10. We were thus not without some Feeling of Disappointment that the Committee should be able to indicate no specific Items of onerous Taxation that might advantageously be lowered or altogether removed; and it was our Wish that the Government of Fort Saint George should give its Attention to this Subject, and if there should be any specific Taxes, bearing, in the Opinion of the Governor in Council, more injuriously than others, either in the Rate or Manner of their Levy, we stated that it would give no Satisfaction to receive any Suggestions or Recommendations on the Subject, and to consider the best Method of applying a Remedy suitable to the particular Grievance pointed out. We should prefer greatly the Adoption of this Course intermediately to the Receipt of the expected Orders on the Subject from your Honourable Court, because it would carry with it no Compromise of the entire Question, for the Abandonment of one objectionable Tax entailed no Necessity of abolishing all others not deemed equally objectionable; whereas a local Abandonment of the whole placed Government under the Alternative of either generally adopting, at a proximate Period, what was partially granted, or leaving its Territory irregularly taxed, or eventually of restoring, for the sake of Uniformity, what had been locally abandoned, in case your Honourable Court should deem it inexpedient to relinquish these Items of the Public Resources.

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11. Far from being insensible to the Benefit to the general Resources of the Presidency of Fort St. George, that would assuredly follow its Relief from a System of Taxation so burdensome and vexatious as the Inland and Town Duties of that Presidency in their present Form were represented to be, we intimated that we had applied for a larger Discretion on the Subject; and we now again confidently recommend to your Honourable Court that our Power of discontinuing objectionable Sources of Revenue be extended, so far as to permit of our granting entire Relief from the Inland and Town Duties, in the Manner that Immunity from these Burdens has been granted under the Bengal Presidency; but, as before stated, this Question being referred for the Determination of your Honourable Court, we felt it to be incumbent on us, without altogether abstaining from Measures of partial Relief, if possible, to avoid a Course likely to embarrass your final Decision.

12. With this general Expression of our Sentiments on the Propositions of the Committee, the Question, what Measure could safely and expediently be taken pending the Reference made to your Honourable Court, was submitted, with the Committee's further Report and Proceedings, for the Opinion of the Right Honourable the Governor in Council of Fort St. George; and we further inquired in what specific Manner the Services of the Committee could most advantageously be applied towards this Branch of its Duties as connected with the Madras Presidency.

13. We have only to solicit, in conclusion, that your Honourable Court will take this Subject into your early Consideration, and favour us with Instructions for our Guidance. Upon Receipt of the Reports called for from the Two Governments of Madras and Bombay we shall be under the Necessity of again resuming the Subject; and it is our confident Hope that these Reports will be such as to enable us, without Hazard of financial Embarrassment, at once to give the desired Relief to the Presidency of Bombay; but feeling how inadequate every Measure short of complete Abolition must be to the Necessities of Madras, we shall look with Anxiety for the distinct Intimation of the Views and Wishes of your Honourable Court.

We have, &c.  
(Signed)

AUCKLAND.  
A. ROSS.  
W. MORFSON.  
H. SHAKESPEAR.

No. 9.

No. 9.

LETTER from the GOVERNMENT of INDIA to the COURT of DIRECTORS.

Separate Department, 4th August (No. 12.) 1837.

To the Honourable the Court of Directors of the East India Company.

Honourable Sirs,

Fort William, 4th August 1837.

On the 4th January and the 22d February last we reported to your Honourable Court the Progress made by us in revising, with the Assistance of the Committee sitting at Calcutta for the Purpose, the Custom Duty Systems of the Presidencies of Madras and Bombay. In these Despatches we explained that we were still expecting the Declaration of your Honourable Court's Sentiments as to the Extent to which we should go in relieving these Two Presidencies from the more vexatious Parts of this System, and felt ourselves restrained from pursuing Measures for this Purpose by the Conviction that an effectual Remedy, such as was expected and as we desired to give, must entail a larger Sacrifice of Revenue than we felt competent to relinquish.

2. We are still without the expected Communication from your Honourable Court; but as we have not found it possible to leave Things in their actual Position pending your Decision of the Question, and have, as we advised your Honourable Court we intended to do, adopted such Measures



of partial Relief as we have thought to be within our Competence, we deem it necessary to keep your Honourable Court apprised by every Opportunity of the Steps that have been taken or are in progress with this View.

3. The first Copies of this Despatch will be forwarded by the Berenice; but as it will not be possible to forward overland Copies of all the voluminous Reports and Correspondence which ought to accompany them, we shall select the most important Documents, which we trust will suffice to give to your Honourable Court a complete Insight into our Proceedings.

4. Our Despatch dated the 23d February last informed your Honourable Court that we had consulted the Government of Fort Saint George as to the Possibility of giving partial Relief from the Vexations of the Inland System, by an Abolition of the most oppressive Duties, and a Discontinuance of the Farms, instead of operating by Districts in the Manner recommended by the Committee. To this Reference we received a Reply, Copy of which, and of our Orders upon it, of the Dates noticed in the Margin, accompany this Despatch. It will be seen that the Board of Revenue at Madras adopted entirely our View; and, agreeably to their Recommendation, supported by the Authority of the Right Honourable the Governor in Council, we have authorized the immediate Discontinuance of the Practice of farming the Inland Duties of that Presidency, and the Publication of a Notice restricting the Levy of this Duty to Thirty-five (35) Articles, in relinquishment of the Tax on Salt Fish, Turmeric, and Garlick, which are Articles of Consumption with the Poor, and of the Duty upon all other Articles which have not yielded an Average of 3,500 Rupees in the whole Madras Presidency, or a larger Sum than 500 Rupees in any one District. The Madras Authorities further recommended that the Sea Import Tariff upon the Trade with Europe and America should be placed on the same Footing with the same Trade in Bengal, instead of being taxed, as at present, only 2½ per Cent. in British Bottoms, and twice that Rate in Foreign Ships, as ordered by your Honourable Court in 1814 and 1815. In Combination with this Measure, a Reduction of the Inland Duty on Native Piece Goods to 3¼ per Cent. was recommended. We entirely approved of this Part also of the Scheme suggested by the Madras Authorities; but as an Act of the Legislative Council was required to give Effect to it, we have referred the Matter again to Madras, in order that the Draft of Act may be prepared in the first instance by the local Authorities. We have not failed to notice that the Estimate of Revenue to be sacrificed by this Scheme proceeds upon the Supposition that by Amanec or Khass Management the Government will receive an equal Amount of Revenue as under the Farming System. The Experience of the past is rather adverse to this Supposition; and it has been well explained in one of the Reports of the Committee, that the Effect of the Farms has been, through the Competition of Speculators, to make Government a Participator as well of their illicit Gains as of the Revenues properly levied through their Instrumentality. We are prepared, on this Ground, for a Sacrifice somewhat in excess of that estimated, which, taking Credit for the Gain by the Change proposed in the Sea Customs, is not more than Six or Six and a Half Lacs of Rupees.

5. We request the Attention of your Honourable Court to the Minutes recorded by the Governor General and by Mr. Ross on this Occasion, Copies of which accompany.

6. We have more recently received another Report from Madras, on the Subject of the Warehousing System, which it is proposed to introduce into that Presidency. A further Change of the Sea Tariff of Madras, in its Bearing upon Goods brought for Re-export, will probably be found necessary, in order to allow of this System being introduced with Effect; but as this Reference is still under Consideration, and we have as yet passed no final Orders on the Subject, we refrain from further noticing it on this Occasion.

7. We now beg to call the Attention of your Honourable Court to the Measures of the same Description that have been adopted or are in progress in the Bombay Presidency. In the course of May we received from the Bombay Government several Despatches on the Subject of the Revision of the Customs Duty System of that Presidency, both Inland and Sea, and also on the Introduction

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27th May 1837.  
21st June.

10th June.  
16th.  
19th.

Dated 22d March  
24th April, 6th  
11th, and 15th May

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duction of the Warehousing Rules. As the Substance of these Letters will probably have been communicated to your Honourable Court direct from Bombay, and the Papers are bulky, and could not conveniently be sent entire overland, we do not transmit Copies of the whole with this Despatch. The Substance of these Communications was a Recommendation that we should sanction the entire Remission of the Transit Duties of the Bombay Presidency, and of the Town Duties also, with certain specified Exceptions. The Bombay Government also pleaded strongly for a Tariff of Sea Customs assimilated exactly with that of Bengal; but the Governor in Council declared his Readiness, if the Abolition of Transit Duties were made dependent on the providing a partial Substitute, to receive the Bengal Tariff, with the Modification proposed to him on Imports, viz., Five per Cent. instead of Three and a Half on unenumerated Articles. The Right Honourable the Governor in Council submitted to us a Draft of Act for imposing new Sea Customs Duties, according to a Schedule framed on this Principle; but in this Draft no Rules for Drawback on Re-exports were included, these having been made the Subject of a separate Reference, proposing a special Draft for introducing the Warehousing System into Bombay, which we declined to adopt, deeming the Point to be better provided for by Introduction into the Duty Schedules, and not being disposed to confine the Advantage of Drawback to warehoused Goods. Our Reply to the Government of Bombay, with the other Papers connected with this Discussion, will accompany the Copies of this Despatch transmitted in ordinary Course by Sea.

8. The Right Honourable, the Governor in Council, in forwarding the new Schedule of Duties, argued strongly against the Imposition of a Duty of Five per Cent., as had been proposed, on Exports from the Bombay Presidency, and pleaded for these being placed at once on the Footing of Bengal, that is taxed with a general Duty of Three per Cent.

9. Accompanying this Reference was a further Draft of Act for imposing an Excise upon Salt; and the Right Honourable the Governor in Council pleaded for a Tax of Six Annas per Maund, in lieu of One of Eight Annas, which had been proposed, as a Means of providing a Substitute for Part of the Duties to be relinquished.

10. We felt very desirous to bring to a Settlement the Question on what Footing the Customs Duties of the Bombay Presidency should be placed, intermediately to the Receipt of your Honourable Court's final Orders, so as to admit of the new Scheme being carried into effect, if possible, at the Close of the passing Year of Mofussil Account, so as to allow the present very vicious System to be abolished on the Expiration of the Farms; but we considered the Drafts of Acts submitted from Bombay to be very imperfect and defective; that for imposing an Excise on Salt was a mere single Section declaratory of the Impost, but with no Rules prescribing the Form of its Levy, or the Circumstances under which the Article should be considered contraband, and be brought to Confiscation; the Draft of Customs Act was equally short and imperfect. Although, therefore, we were disposed to accede to the Propositions submitted from Bombay for the future Regulation of the System, modifying them only in some slight Particulars, we found it to be impossible to carry the Measures into effect by Transfer of the Drafts to the Legislative Department for Enactment in due Course. We accordingly explained, by Letter to the Bombay Government, the View we took of their Propositions, and the Extent to which we were disposed to accede to them. We forwarded also a Sketch Draft of Act for introducing an Excise on the Salt Manufacture of the Bombay Presidency, and stated that it was our Intention to submit the whole Correspondence to the Committee of Customs sitting in Calcutta, and to call upon them to furnish an Estimate of the probable Loss that would attend the Introduction of the modified Scheme adopted by us, and to furnish us also with revised Drafts of Acts for imposing a new Schedule of Sea Duties, and for establishing the proposed Excise on Salt. We pointed out, at the same Time, the Manner in which we wished the Drawbacks to be regulated. We request the Attention of your Honourable Court to the Minutes of the Members of Government, and to the Copy of our Letter to Bombay, which accompany this Despatch.

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Letter to Bombay,  
dated 5th July.

11. In compliance with the Orders addressed to the Committee, we have received full Reports from the Committee of Customs, with Minutes from the Members bearing on different Parts of the general Scheme. The Committee also forwarded a Draft of Customs Act in which all the Rules passed for Bengal in Act No. XIV. of 1836 and Act No. XVI. of 1837 were incorporated. The Draft of Salt Excise Act was also returned, with some proposed Additions, bearing mainly on the Property of the Salt Works, and the Manner of disposing of those belonging to Government. We at first intended, as we communicated to the Bombay Government in our Letter dated the 5th ultimo, to transfer the Drafts thus prepared by the Committee to the Legislative Department, that they might there be read a First Time, and published in Draft for general Information, leaving the Suggestions that we might receive from the Bombay Authorities to be considered in the Interval between the First and Second Reading; but when we came to examine the Nature of the Draft of Customs Act, and found it to embrace many Details of Management for the Department, we deemed it necessary to relinquish our original Intention, and to consult the Bombay Government again, before transferring the Draft to the Legislative Department. In the Letter addressed by us to Bombay for this Purpose we pointed out the particular Provisions of the Draft upon which we desired to receive a Communication of the Sentiments of the Right Honourable the Governor in Council, and stated our own Opinion on each Point. As the Letter written on this Occasion is a Paper of some Length, we beg to refer your Honourable Court to it, in preference to recapitulating its Contents; and in the Collection of Papers which accompanies this Letter the following Documents will also be found, to which we solicit the Attention of your Honourable Court:—

1. Secretary's Letters to Secretary to Government of Bombay, dated 24th May last.
2. Do. to Secretary to Committee Do., with Drafts of Acts as submitted from Bombay, and Draft of Salt Excise Act prepared by the Secretary of this Department.
3. Committee's Letter, dated 1st July, with Drafts of Customs Act, and revised Draft of Salt Excise Act.
4. Letter of Secretary to Government of Bombay, dated 5th July.
5. Further Letter, dated 26th July.

12. Your Honourable Court will perceive from the above Papers that we wait the expected Communication from Bombay, to proceed further in the Settlement of this important Question. The Report of the financial Out-turn of the Measure is too long a Document to accompany this Despatch overland; but the following Statement in Abstract will give your Honourable Court a View of our Anticipations on this Point. The Result is somewhat more unfavourable than the Estimate of the Committee, because in the Statement the Comparison is made with the last Year, 1835-36, the Receipts of which were greater than in the Two preceding Years, compared with the Revenue of that Year (43,08,096 Rupees). The new System is estimated to exhibit a Difference of 11 Lacs, that is, to yield a Total of 31,94,344 Rupees.

13. The Copies of this Despatch, which will be forwarded by Sea, will of course be accompanied by a full Collection of all the Documents referred to.

I.  
 the Government of India  
 and  
 The Court of Directors.

STATEMENT showing the actual CUSTOMS and SALT REVENUE of the BOMBAY PRESIDENCY, for Three Years, from 1833-34 to 1835-36 inclusive, and the REVENUE that may be anticipated from giving effect to the TARIFF proposed by the Committee.

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ACTUAL CUSTOMS and SALT REVENUE.				ESTIMATED FUTURE REVENUE.		
	1833-34.	1834-35.	1835-36.		Rupees.	Rupees.
	Rupees.	Rupees.	Rupees.			
Moffussil Land and Sea Customs and Frontier Duties	26,94,129	29,16,556	31,37,159	Guzerat Town Duties and Mukarats	3,88,000	
				Guzerat, Concan, and Sea Customs (except Cotton)	1,78,000	5,61,000
				Estimated Collections on Cotton	-	5,00,000
Bombay Sea Customs, including Spirits and Tobacco	8,77,177	8,05,036	9,89,218	Bombay Sea Customs, including Spirits and Tobacco	-	14,73,859
Bombay Town Duty	1,32,249	1,73,192	1,42,139	Bombay Town Duty	-	1,42,139
Bombay Weighing Fee	1,30,811	1,22,337	1,29,299	Bombay Weighing Fee	-	abolished
Total	38,34,366	40,17,121	43,97,810	Total	-	26,76,998
Deduct Drawback	1,50,104	3,49,804	3,47,280	Deduct Drawback at 3ths on Re-exports	2,64,790	
Total Customs Revenue, deducting Drawback	36,84,262	36,77,317	40,50,530	Drawback on Cotton	3,06,864	5,71,654
Net Salt Revenue	1,60,194	2,32,197	2,57,516	Total Customs Revenue, deducting Drawback	-	21,05,344
Total Salt and Customs	38,44,456	39,09,514	43,08,096	Net Salt Revenue	-	10,82,000
			43,08,096	Total Salt and Customs	-	31,94,344
			21,94,344			
			Loss Rupees 11,13,752, exclusive of Hucks.			

We have, &amp;c.

(Signed)

AUCKLAND.

A. ROSS.

W. MORISON.

No. 10.

No. 10.

LETTER from the GOVERNMENT of INDIA to the COURT of DIRECTORS.

Separate Department, 6th September (No. 16.) 1837.

To the Honourable the Court of Directors of the East India Company.

Honourable Sirs,

Fort William, 6th Sept. 1837.

On the 1st instant we had the Honour to receive your Honourable Court's Despatch, 7th June (No. 5.) 1837, in reply to our several Despatches of the past Year, on the Subject of the Abolition or Modification of the System of the Transit and Town Duties in force at the several Presidencies, combined with a Reform of the Sea Customs Duties of India.

Para. 34.

2. In the concluding Paragraph of this Letter your Honourable Court conveys to us the solicited extended Discretion in respect to the Relinquishment of injurious and vexatious Imposts. We beg of your Honourable Court to accept our Thanks for the Confidence thus reposed in us; and with respect to the Observations furnished for our Instruction as to the Method of introducing the proposed Reforms at Madras, and the Objections pointed out to the Scheme of affording Relief by Districts, we beg to refer your Honourable Court

Court to our Correspondence on this Subject with the Government of Fort Saint George and with the Customs Committee sitting at this Presidency, as separately reported to your Honourable Court in our Letters of the Dates noted in the Margin, from which your Honourable Court will perceive that we have indicated for preferable Adoption the specific Course enjoined by your Honourable Court. We have no further Proceedings to report at present in connexion with these Measures, since our recent Letter of the 4th ultimo, forwarded to your Honourable Court by the Steamer Berenice. We are still waiting for the Replies from the Governments of Fort Saint George and Bombay to the References made by us with a view to obtain matured Schemes, with the requisite Drafts of Acts, for carrying our intended Measures into effect, with due Assurance of their Adaptation to local Circumstances.

22d Feb. and  
4th Aug. 1837.

3. In the meantime we think it will be satisfactory to your Honourable Court to receive the further Details we possess of the Result of the Change of System introduced into the Bengal Presidency by Act XIV. of 1836.

4. To our Letter, No. 1. of 1837, addressed to your Honourable Court, we appended a Statement exhibiting the Receipts at the Calcutta Custom House from the Month of June 1836, when the Act referred to took effect, to December following. We now lay before you Copy of a Letter from the Board of Customs, Salt, and Opium, dated the 3d ultimo, also Copies of the Statements which accompanied it from the Collector of Calcutta Customs, which have been submitted to us by the Governor of Bengal, showing the Receipts and Disbursements of the Calcutta Custom House during the first Twelve Months after the Act in question took effect, and reporting on the Change of System introduced by that Act.

5. The financial Results exhibited as the Consequence of this Act, and of the other Measures taken in the early Part of the past Year for abolishing the Inland Customs and Town Duties of Bengal, and for modifying the Sea Customs Duty Schedule, so far as concerns the Operations of the first Twelve Months in the Bengal Division of this Presidency, appeared to us to be extremely satisfactory.

6. The Collections at Calcutta, from the 1st June 1836 to 31st May 1837, on account of Sea Customs, your Honourable Court will perceive have been as follows, excluding the Duty on Salt imported by Sea, which belongs properly to that Department, though collected by the Customs Officers :—

Imports	12,93,652	} 24,38,682 Rupees.
Exports	11,95,030	

being an Increase of about 14,40,000 Rupees above the Collections of the same Department on the Average of Five preceding Years, and an Excess of about Three Lacs above the Estimate laid before Government when the Act was framed. The Charges for Establishment in the Sea Department appear to have been increased by the Sum of 1,50,833 Rupees, owing entirely to the Cost of the new Preventive Service, and of the System of placing Tide Waiters on board Vessels while receiving or discharging Cargo.

7. With respect to the Question, how far the new Duties of Act XIV. of 1836 had provided an Equivalent for the abandoned Transit Duties, it appeared that, confining the View to Bengal, the Result was most satisfactory, for, on the Assumption that the net Receipts of the Lower Provinces were in 1835-36 17,74,010 Rupees, including both Sea and Inland Duties, the following Statement of the Bengal Customs Revenue for Twelve Months from the 1st of June 1836 showed a present net Receipt of 17,55,045 Rupees, less by only 18,955 than the former Revenue :—

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RECEIPTS.				Rupees.	Rupees.	Rupees.
Calcutta Sea	-	-	-	36,94,661		
Land	-	-	-	849		
Total Gross	-	-	-	36,95,510		
Deduct Salt	-	-	-	12,55,979		
Collections, minus Salt	-	-	-	24,39,531		
Deduct Abkarree	-	-	-	26,940		
(Three Anna commuted Duty on Spirits.)					24,18,591	
Chittagong	-	-	-		5,599	
Balasore	-	-	-		1,440	
Total Bengal Customs Receipts 1836-37					24,25,630	
Exclusive of Godown Rent, Fines, Fees, &c. estimated at	-	-	-		30,000	
						24,55,630
CHARGES.						
Calcutta Sea	-	-	-	4,26,253		
Land	-	-	-	1,80,358		
(Being Refunds of Transit Duties.)					6,06,611	
Board of Customs	-	-	-		68,076	
Chittagong	-	-	-	3,143		
Cuttack	-	-	-	2,755		
Miscellaneous Estimates	-	-	-		5,898	
					20,000	
						7,00,585
Net Customs Revenue, Bengal, for 1836-37, exclusive of Salt and Abkarree	-	-	-			17,55,045
Ditto	-	-	-	1835-36		17,74,010
Net Loss by Operations of Act XIV. of 1836					Rupees	18,955

8. We felt quite sensible, in common with the Governor of Bengal, that the above very favourable Result was, in some measure, to be attributed to the prosperous Condition of the Trade of the Presidency in the past Season, that some falling off must be expected in consequence of the limited Produce and Commercial Difficulties of the present Year, and that a similar Equality of net Receipt could only be expected when Commerce should be restored to similar Activity. We look with Confidence to the Growth of the Trade of India, and to the consequent Improvement of this Branch of the Public Revenue; but we must of course be prepared for some Disappointment in Years in which the Course of the Seasons, or of Public Events, may check the Activity of Commercial Transactions.

9. Your Honourable Court will perceive the Board in their Report have followed up the Comparison, by including the Receipts of the Western Provinces as ascertained for 1835-36, and so comparing the Aggregate of these, together with the Sea Customs of Calcutta of 1836-37, with the total Revenue of 1831-32, the Amount of which has heretofore been the Basis of Arrangement. We did not see any present Advantage in pursuing this Inquiry; first, because the Year 1835-36, being one of mixed System in the Western Provinces, owing to the Change having been made in the Course of it, its Results could afford no certain Criteria for Comparison; and, secondly, because the Returns of the Year 1836-37 from the Western Provinces may shortly be expected, and it is then our Intention to examine specifically the Results of the new System introduced there as compared with the preceding, and when those Results shall have been received the Subject will be brought before your Honourable Court more at length.

We have, &c.,  
(Signed)

AUCKLAND.,  
A. ROSS.  
W. MORISON.  
H. SHAKESPEAR.



No. 11.

LETTER from the GOVERNMENT of INDIA to the COURT of DIRECTORS.

General Separate Department, 15th November (No. 20.) 1837.

To the Honourable the Court of Directors of the East India Company.

C.  
The Government  
of India  
and  
The Court of  
Directors.

No. 11.

Honourable Sirs,

Fort William, 15th Nov. 1837.

1. The Governor General of India in Council, in a Letter dated 4th August last, No. 12., reported the Progress made up to that Date in the Reform of the Systems of Customs Duties of the different Presidencies of India. The first Copies of this Despatch were sent, via Bombay, by the overland Route. The full Collections of Papers referred to have since been forwarded by the Ship Hope.

2. On the 1st September following, we received the Despatch of your Honourable Court dated 7th June last, conveying your Sentiments on the Measures that had been adopted and were in progress, so far as they had up to that Date been reported. To that Despatch we replied in our Letter, dated 6th September last, No. 16., and are happy to be able now to report that the Measures of Reform devised by us for the Bombay Presidency have been brought very near to Completion. Those contemplated for the Madras Presidency are still in the Condition they were reported to be in by the Despatch of 4th August, before referred to; but we have called the Attention of that Government to the Necessity of urging the Revenue Board to complete the Scheme recommended by them, and approved by us, for the Execution of which the Board of that Presidency were desired to submit Drafts of Acts prepared with reference to local Circumstances which the Authorities on the Spot only could be expected to supply.

3. In the Letter of this Department, dated 4th August, we reported that, not being satisfied with the Drafts of Customs Act and of a Salt Excise Act which had been submitted by the Governor in Council of the Bombay Presidency, we had caused other Two Drafts to be prepared, and had sent them for the Opinions of the Officers of the Bombay Presidency.

4. The Sketch Draft of Salt Excise Act prepared by the Secretary of this Department was sent on the 31st May, the 1st November being indicated as the Date for the new System to be introduced, so as to anticipate the Season of Manufacture.

5. The Draft of Customs Act was prepared by the Customs Committee, and we originally intended to have published it in Draft, leaving Time before the Second Reading for the Bombay Government to collect the Opinions of the Officers of that Presidency, and to suggest the necessary Modifications.

6. The Customs Committee, however, having in the Draft they submitted adopted verbatim the preventive System introduced into Bengal by Act XIV. of 1836 and Act XVI. of 1837, we thought it necessary to consult the Bombay Government before publishing the Draft as reported by us on the 4th August.

7. We now have to report the Result of these Two References to Bombay, and in the Collection annexed are Copies of the Communications made to us by the Governor of Bombay, and by the Customs Committee, on the Subject.

8. It would lead to great Length were we to recapitulate in this Place the Substance of these Communications. It will be observed that those from Bombay were received in Calcutta only in the Month of October, notwithstanding the Earnestness with which we had recommended the Subject of both References, and in particular of that regarding the Salt Excise Duty transmitted in May, to the early Attention of the Bombay Authorities.

9. On the 20th October we resumed the Consideration of the Two Drafts of Acts, with the Aid of the Suggestions and Observations of the Committee sitting at Calcutta, and of the Bombay Authorities.



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10. The Right Honourable the Governor General recorded a Minute on this Occasion, dated 17th October, to which we beg to call the particular Attention of your Honourable Court.

11. In conformity with the Principles laid down in that Minute, and in order to suit the Draft of Customs Act to the Opinions expressed by the Governor in Council and Authorities of Bombay upon the Points referred to them in the Letter of this Government, dated 26th July last, the Secretary laid before us a revised Draft of Customs Act, and brought up again the Draft of Salt Excise Act, modified to suit the later Date at which we were compelled to pass it.

12. In the former, the Duties of Chokie Officers placed round Foreign Territories were defined, and their Functions made preventive, the Levy of the Duty being committed to other Officers to be selected by the Governor in Council.

13. Full Authority was also given to the Governor in Council to establish Custom Houses, with full or restricted Powers to the Collectors; which, with the general Rule for the single Levy of Duties, was considered sufficient to meet the Object of the Suggestions offered in Paragraph 4. of the Letter from the Acting Secretary to the Government of Bombay, dated the 20th September last.

14. Rules were also introduced to give the Governor in Council the Power of establishing such preventive Means, either by guarding Landing Places or by licensing Lighter Boats, or by employing Tide Waiters to be sent on board Ships, as the Circumstances of each Port might render necessary.

15. No legislative Provision was considered to be required for the Appointment of a Native Assistant, as requested in the Fifth Paragraph of the Bombay Government Letter above-referred to.

16. The ad valorem Duty, when not fixed by Tariff List published in the Gazette, under Authority of the Local Government, was left to be regulated by the Declaration of Parties, as in Bengal.

17. The other Points also noticed in the Letter of this Government to Bombay, dated 26th July, with which the Governor of Bombay had expressed his Concurrence, were similarly provided for in the revised Draft.

18. But under the Decision of the Governor General of India in Council, the Exemption of Bombay from Export Duty was struck out, also the special Clause regarding Tobacco Duties, which were provided for in the Schedule.

19. Under the Orders also of the Governor General in Council, the Import Duty on unenumerated Articles was placed on the same Footing as in Bengal, and so likewise the Drawback Rules. The entire Draft was carefully revised with a view to make it supersede as much as possible of the existing Bombay Rules, and render uniform the System at all the Ports; and many other Additions and Alterations were introduced; amongst others, a Section providing for Confiscations being adjudicated by Collectors; and a Rule was added to provide specially for the passing of Excise Salt through the Custom House. The Native Craft from Scinde and Kutch, and of the Laccadive and Maldive Islands, were placed, like the Doonies of Bengal, on the same Footing as Native Coasting Craft.

20. The Governor General having assisted at the Consideration of these Drafts, on the Day before his Lordship took his Leave of the Council to proceed to the North-western Provinces, it was resolved to transfer them to the Legislative Department, to be there again considered, and a preliminary Resolution was agreed upon as to be published with them. The Customs Act was intended to be read again after the usual Period of Six Weeks Notice in the Gazette; but as the Season for manufacturing Salt had arrived, and a recent Letter had been received from the Government of Bombay, dated 8th October, inclosing one from Mr. Commissioner Williamson, which urged the Necessity of the Act being immediately passed; on the Ground that, the Transit Duties being abolished, there were no longer the same Means of collecting the pre-existing

pre-existing Salt Revenue, so that if the Manufacture was allowed to commence before the new Scheme was matured, the Article, or at least a large Supply of it, would reach the Consumer free of all Duty, to the great Injury of the present and future Revenue of the Presidency, the Governor General in Council resolved to dispense with the usual Notice in respect to this Act, and to pass it at once, to take Effect from the 1st December, and the Drafts were transferred to the Legislative Department with the Declaration of this Opinion.

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21. We transmit a Number of the Collection, some printed Copies of the Gazette which contains the Proceedings of the Legislative Department, including the preliminary Resolution, and the Draft of Act, and Act as finally published.

22. The Extract of the Proceedings of this Department, dated 20th instant, had no sooner been transferred in the Manner stated, than we received the further Despatch of the Bombay Government, dated 14th October, containing the long delayed Reply to the Reference made to that Government on the 31st May preceding, on the Subject of Draft of Salt Act.

23. The Suggestions and Observations offered in this Letter and its Enclosures rendered it necessary again to revise the Draft of Bombay Salt Excise Act, in order to make the Provisions conformable with some of the Points noticed. A Copy of the Bombay Letter was accordingly transferred to the Legislative Department, with a revised Draft, on the 28th of October, in continuation of the Extract of the 20th preceding; and the revised Draft requiring to be submitted to the Governor General for his formal Approval before it could be published as an Act, we were unable to bring out the Measure in the Legislative Department until the 8th instant, as will be observed from the Proceedings published in the Gazette.

24. On our Proceedings of the 28th October will be found a Minute by the President of the Council, with which Mr. Shakespear has expressed his Concurrence, on the Subject of these Measures.

25. Copy of the Proceedings of the Legislative Council being re-transferred to this Department for Information, we deemed it necessary, in furnishing to the Government of Bombay the Reply to their Letters and Instructions as to the Manner of introducing the new Schemes of Customs and Salt Excise, to remark strongly on the Neglect shown by that Government in the whole Course of this Correspondence.

26. We observed to that Government, that as Time pressed, and the Season for manufacturing Salt had already commenced, the Act for imposing the Salt Duties had been passed without the usual previous Publication. It was distressing to us, and the same Sentiment is strongly expressed in the Minute of Assent to this Act received from the Governor General of India, to be under the Necessity of passing a Measure of this Importance without allowing Time to the Public to consider its Details, and without affording to the Officers of the Bombay Presidency the Opportunity of submitting Remarks and Suggestions upon the specific Provisions of the Law before its Promulgation. In respect to this Law in particular, it seemed both to the Governor General and to the President in Council, that they have had Reason to complain of the Proceedings of the Right Honourable the Governor in Council; but in other respects also the Promptness of Attention to the expressed Wishes of the Government of India, which might have been expected in a Matter of such deep Interest to the Bombay Presidency, appeared to have been wanting. Since November of the past Year we had been desirous of framing a Measure for the Revision of the Customs of Bombay, adapted to the Circumstances of that Presidency. The Proposition submitted by the Bombay Government being deemed defective in many Essentials, Drafts were prepared at this Presidency for the Purpose of carrying out the Measures intended; the Draft of Salt Act was forwarded on the last Day of May; the more complete Revision of the Customs Code, as prepared by the Committee in Calcutta, was forwarded in July, with Notice of the specific Points upon which we desired the Opinion of the Authorities in Bombay. In respect to the latter Measure, the Sentiments of the Government and Authorities at

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Bombay were communicated in various Letters of the Dates noted in the Margin, without however any consistent Review of the Bearing of the Suggestions of the different Officers upon the Provisions of the Drafts of Acts, and without any separate Drafts of Rules or Notices of Alterations necessary to carry out the Measures which the Right Honourable the Governor in Council approved, and generally with a brief Expression only of his Sentiments, in reply to the specific Points referred to in our Secretary's Letter of the 26th July. The Preparation of all the subsidiary Rules necessary to carry out these Views was thus left to the Officers of this Government; and the Governor, in Council, we remarked, must be sensible of the extreme Disadvantage under which a local Law is so prepared. In respect to the Customs Law, however, the proposed Act thus prepared being published in Draft, the Opportunity will remain for the Government and Officers of the Bombay Presidency to offer Suggestions on its Details; and if we had only had this Measure before us, the Necessity for the Expression of our Dissatisfaction would have been lessened. But the Neglect displayed in respect to the other Measure referred to Bombay was much more serious: the Sketch Draft of Act for imposing a Duty on Salt in Bombay was forwarded, as above stated, in May, and it was specifically requested that the Sentiments of the Bombay Government and its Officers might be communicated at an early Date, in order to allow of the Measure being brought into operation at the Commencement of the present manufacturing Season, vizt., in this very Month of November. The Right Honourable the Governor in Council very properly submitted the Draft to the principal Revenue Officers of the Presidency. On the 8th October, that is, in the Fifth Month after the Reference from the Government of India, a Letter was forwarded to us from Mr. Commissioner Williamson, pointing out, that unless the proposed Act, or some other Measure, were immediately adopted, the Season would be lost, with a large Portion of the Revenue. Having this Report before us, that is, the Letter of Mr. Commissioner Williamson, above mentioned, on the 20th October, and regarding its Transmission as an earnest of the Right Honourable the Governor in Council's Approval of the Draft, we had determined, not without some Reluctance, on the Necessity of immediately passing an Act framed on the Plan of the Sketch Draft forwarded as above stated, and of dispensing with the usual previous Notice, so as to allow of its taking effect from the 1st of December, a Month later than the Date originally proposed by us. This Resolution, however, was no sooner recorded than the subsequent Letter from the Secretary to the Government of Bombay reached us, dated the 14th October, containing the specific Reply, so long withheld, to our Secretary's Letter of the 31st May. In this Letter were some Suggestions on the Details of this Act, which, as we have stated, required that the Measure should be re-considered; and Mr. Secretary Wathen's Letter contained a Report from Mr. Bruce, dated the 8th of August, that is, Two Months antecedent, submitting also several Points of material Bearing on the Provisions of the Draft. The Right Honourable the Governor General of India had left Calcutta before this Letter arrived. The Points mooted in it were taken into consideration by the President in Council on the 28th October, and the revised Draft of Act, prepared in consequence, required to be again submitted for the formal Approval of the Governor General of India, occasioning a further material Delay, such as to render it impossible to fix an earlier Date for the Act to take effect than the 15th of December.

27. Thus, owing to the Report of Mr. Bruce having been allowed by the Bombay Government to remain for Two Months without a Decision, we have been compelled to put forth a hasty Measure, where we most desired to proceed cautiously and with Circumspection. The Measure is put forth after the Manufacture of Salt will have commenced on a different Plan, and without Time being allowed to the Government Officers of the Bombay Presidency to take the necessary Steps to dispose of the Government Salt Works, and prepare for a new System. In reporting these Measures to your Honourable Court we feel compelled, as we intimated to the Government of Bombay that we should be, to throw the whole Responsibility of these untoward Proceedings on the Right Honourable the Governor in Council of that Presidency.

28. Having premised this Expression of the Sentiments of the Supreme Government, we proceeded, in our Letter to Bombay dated the 10th instant,

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to notice the several Points upon which the Authorities of Bombay seemed to us to require Instructions, in addition to those furnished by the Provisions of the Two Acts which would appear in the Gazette. First, with respect to the Salt Excise Act, we explained in the Shape of an Excise, should altogether Government, while levying its Dues, be withdrawn from the local Manufacturer, through Measures of Prevention applied mental, and it being doubtful whether manufacture of Salt, so high a Duty as Eight Annas per Maund could successfully be realized upon a Coast Territory like that of Bombay, we deemed it not necessary to bear in mind the Possibility of a future Change of System. In this Case we stated that it would be very convenient that the Government should retain its Power over the principal Salt Works. We therefore stated the opinion, that the Government Salt Pans of the Bombay Presidency should not be sold. If, relatively to other Works, they possessed Facilities of Production yielding a Rent, there could be no Reason whatever why they should not be farmed, that is, let on Lease by the Year or for other limited Period, subject, of course, to the Condition of being watched like other Works, and of the Salt paying precisely the same Excise Duty previous to Removal. If in any Case Works should be the joint Property of Government and of Individuals, these Individuals would be entitled to their Share of the Rent, but this Rent must on no Account be taken in Kind; and all Arrangements for Engagements to deliver a Portion of been allowed to manufacture Salt, under course cease. The Excise Duty being the Produce to Government, must of course be entitled to share in it; and quite separate, and a new Impost, no is their hereditary Rights out of the Rent the Hukdars and others must look for superior Facilities of Manufacture at obtainable from the Land, or from their Works respectively.

29. The next Point to be adverted to was the Establishment of Chokies to guard the different Salt Works. In the Act we pointed out, without fixing any specific Limits, enjoined that the such should be as near as conveniently might be to the Works. We requested the Right Honourable the Governor in Council of Bombay to understand from this that he possessed full Discretion to place the Chokies so as effectually to guard the Manufacture, under the Condition that they did not, by being further from the Place of Manufacture than was absolutely necessary for the purpose, subject extensive Tracts to all the Evils which had hitherto been in the Country by the Chokies established upon the Internal Commerce of the Pass of the Officer at the Works intended to cover Salt to the farthest Chokie on the Route by which the might be carried, and there must be delivered up, to be returned by the Chokie Officer to the Collector.

30. In the Customs Act published in Draft we desired it to be remarked that Salt might be imported paying the Duty of Eight Annas per Maund, or if manufactured in the Bombay Presidency, and exported under Certificate of the Payment of Excise, it might be landed, and passed free. The Governor in Council would be competent to make any necessary subsidiary Rules for the passing of imported Salt through the Excise Chokies, subject to the Order of the Interior. In the Salt Act, as passed, it will be seen that the Rules for encouraging the local Officers to determine in what have been omitted, and it is left before this Matter will however, of course, be in the Manner the Store shall be marked for the Council.

31. Of the Suggestions by way of Mr. Secretary Wathen's Letter, dated in October last, and in the Act as finally passed. We stated found sufficiently provided any al concurs with us on this Point, that it the and the Governor's provision an Individual a general Excise Act of would be very injudicious to far into Effect therefore is included in the Act. the description. No Authority ven i ities, noticed in the Bombay Secretary's the With respect to the local Advan Salt, and in the Mode of levying the in the Manner of delivery Dis Duty,

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Duty, all these Differences must of necessity cease, consequent on the Adoption of a general and uniform System, under which the Delivery will always be made under Superintendence of a Government Officer. The Maund used will of course be the Indian Maund; and the Government Officers of the Bombay Presidency must, if necessary, be furnished with the requisite Weights and Scales.

33. In the 8th Paragraph of Mr. Wathen's Letter some Observations were introduced about levying the Cost Price of the Article, as well as the Duty, through the same Officers. We thought that in these Observations, as well as in Mr. Bruce's Suggestion for providing against forced Manufacture, and other such Abuses, the Nature of an Excise Duty had been lost sight of. The Salt would, we remarked, no longer anywhere be made either on account of Government or under its Influence; and no legislative Prohibitions or other Measures could be necessary when the Transactions between the Manufacturer and his Workman, as well as between the Farmer and the wholesale Merchant, were conducted in the pure Spirit of Bargain between Individuals. The Certificate, or Pass obtained from the Collector could give no Person a Right to remove Salt from the Place of Manufacture without the Permission of the Manufacturer.

34. Before referring to the particular Provisions of the Draft of Customs Act, we beg in this Place to mention that the Customs Committee recommended, with reference to the Provision introduced into the Draft for giving Credit in the Ports of Bombay for the amount of Duty levied in any Port of other Presidencies, that this Principle could be carried further, and no fresh Levy should be made of the Difference of Rate or Valuation, at the Port of Import. It was however determined by the Governor General in Council, that Importers from other Presidencies should only have Credit for the precise Amount of their previous Payments, so that their Goods might go to Market on the same precise Terms as other Goods imported from other Places. It will be seen from the Minute recorded by Mr. Ross, that he was disposed to carry this Principle further still than the Committee recommended, it being in his Opinion advisable that there should be no Duty at all levied on the Coasting Trade of India.

35. With respect to the Customs Act at Bombay, as this is only published in Draft, we deemed it unnecessary to more than to refer the Right Honourable the Governor in Council of that Presidency to the Provisions contained in the Body of the Act and Schedules in which it would be seen that almost all the Points brought to Notice in the Communications received from Bombay had been considered with a Disposition to concede as much as possible to the Wishes of the Right Honourable the Governor in Council. The only Question determined in favour of the Exemption of the Port of Bombay from Export Duties. We regarded the Obligation to pass Goods for Export through the Bombay Custom House as a necessary one for the Security of the Customs Revenue realized upon Import of the Goods. Credit will of course be given for any proved Payment, either of Import Duty at Bombay, or of the Export Duty at subordinate Ports; but unless the necessity of proving such Payments were imposed on the Exporter, he would be in equal Privileges on the Export of smuggled as of lawfully imported Goods, and the Knowledge of this must operate as a Premium to Smuggling. In the Draft of Act published the Clause exempting Bombay from Export Duty accordingly been omitted.

36. In the Chokie Rules of the Draft Customs Act the Duties of the Officers of that Service are confined to the Convention, as was suggested by the Governor in Council, it being left to the Government to appoint other Officers to collect the Revenue, and grant permits to cover the Goods across the Frontier; but as Mr. Pelly and so forth, Officers of the Bombay Government appeared to consider that in some cases it would be preferable to allow the Duty to be collected at the Chokie, in some of the uses of the Draft are so worded as to allow the Governor in Council to appoint a head Officer of Chokies to be Collecting Officer likewise.

37. The preventive Establishments at different Ports and Bunders of Bombay must of necessity vary, according to the uses for that Branch are accordingly



so drawn as to allow the Governor in Council to use his Discretion, either simply to guard the Landing Places, or to license, register, and number the Cargo Boats as recommended by Mr. Bruce, or to maintain an Establishment of Customs Officers to be sent on board of Vessels, as is now done in the Port of Calcutta. The last-mentioned, though the most complete, is by far the most expensive System of Prevention, and we do not contemplate its general Adoption under the Bombay Presidency.

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38. It will be seen by your Honourable Court that the Draft of Bombay Customs Act will be read again at the First Meeting of the Legislative Council after the 20th December next, and it was intimated to the Government of Bombay, and it would be indispensable therefore, that any Observations, Suggestions, or Modifications that the Officers of that Government might desire to offer for Consideration should be submitted so as to arrive in Calcutta before that Date.

39. The only further Point requiring to be noticed is the Manner of dealing with Foreign Asiatic States. The Bombay Draft of Customs Act contains no Clause specifically declaring Arabs and others to be Foreigners, subject to double Duties; but the Term Foreign Bottoms will include the Ships of this Nation, and when the Act passes it will be necessary to give Arabs the Benefit of the Reciprocity Act passed in this Year (No. XIV. of 1837), which has been so drawn as to leave the Governor General in Council full Authority to admit, on the Terms of British Bottoms, in any Parts of the Territories of the East India Company, the Vessels of any Native State of Asia or Africa which allows British Vessels to trade on equal Terms with their own.

40. It will be observed from the Correspondence noted in the Margin, that the Bombay Government, at the Suggestion of Mr. Bruce, the Collector of Customs at Bombay, recommended the same Reciprocity Principle to be extended to the Vessels of European Nations; but we observed that this Government was not competent to entertain such a Proposition, for several Reasons.

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41. In the first place, the Regulation of the Commerce of British India with the States of Europe and America is not altogether within the Competency of the Governor General of India in Council. In many respects it is Matter of Treaty between Her Majesty and those States. And the Parliament of England, by an Act passed 1797, has specifically left the passing of Regulations for the Trade of Foreign European Nations with India to your Honourable Court. The Laws at present in force in respect to this Trade, and the Orders for levying double Duties upon European Foreign Vessels and Americans, have emanated from your Honourable Court, and it is very doubtful whether the more extended Powers of Legislation conferred by the 3d and 4th Will. IV. can be considered as having superseded the specific Law above referred to.

42. But even if the Matter were within the Competency of the Indian Legislature, we have considerable Doubt whether it would be expedient to interfere in the Matter.

43. Without discussing the undeniable Truths to which Mr. Bruce drew Attention, as to the Effect of discriminating Duties upon the conflicting Interests of Shipping and Commerce, and the Operation of Navigation Laws in obstructing Foreign Trade, which Discussion would have Reference as well to Questions of international Policy as to the Encouragement of Commerce and to Objects of local fiscal Regulation properly before the Government, it was remarked that the Adoption by this Government of Measures for at once introducing Reciprocity with any European Nation would separate the Policy of India from that of the Empire at large, and even from that by which the Commerce of the Island of Ceylon is regulated, and might prejudice Negotiation pending in Europe for obtaining the mutual Relaxation of injurious legal Provisions. The Code of French Commerce, for instance, is in many respects even more unsocial than that of Great Britain; for amongst its Provisions is One declaring that none of the Products of Asia shall be imported into a French Port by a British Vessel, nor from a British Port in Europe even in a French Vessel. While such severe Restrictions exist there may be Advantage in maintaining Strictness on one Side until there be exhibited some Disposition to Concession on the other.

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44. With respect to the Commerce of the United States of America, it was observed to the Governor in Council of Bombay that the same reasoning would not perhaps apply with the same Force; but other Considerations must guide the Decision. The Commercial Relations of these States with Great Britain were regulated by the Convention of 1815, which Convention defines with Precision the Restrictions under which American Vessels are permitted to visit and trade with British India; the Reciprocity however given by America in that Convention extends only to the Produce of Her Britannic Majesty's Possessions in Europe; and it might be unwise to grant further Relaxations to American Commerce in India, without demanding in return from America the Extension of reciprocal Advantages to Objects wider than our Indian Legislation could provide for.

45. We further remarked to the Government of Bombay, that there was also an important Circumstance to be taken into consideration in deciding Questions of this Description; namely, that Great Britain has entered into Relations with other Powers, binding her, perhaps improvidently, to admit them to the same Commercial Advantages as are given to the most favoured Nation; such a Provision must of Necessity operate to prevent the Grant of any local Advantages upon Conditions not participated in by all who are entitled to the Benefit of the Stipulation. And, as regarded the Dutch, there is the Commerce of Holland with England, and of Holland with the British Possessions in India, and another Commerce, that of Java and other Dutch Possessions with England on the one hand, and with India on the other. The Admission of the Dutch to reciprocal Advantages in India, establishing only Reciprocity for the Commerce of British India with Holland and with the Dutch Possessions in India, would be an incomplete Measure, if the direct Trade of England with those Possessions were not included, and is beyond the Powers of our Indian Legislation; besides which, unconditionally to grant any Concessions in India to Dutch Commerce, while Remonstrances are either directly or indirectly, under the First Article of the Treaty of 1824, pressed on the Netherlands Government in Europe, in consequence of the Restrictions laid upon the direct Commerce of England with Batavia, would be both inconsistent and prejudicial.

46. The Reference made in the above Observations to a few of the Difficulties which embarrassed this Question would, we doubted not, satisfy the Governor in Council at Bombay, that in the present State of the Commercial Relations of the British Empire it would be unwise in the extreme for the Indian Government to interfere with the Commerce of European Nations, or to declare and act upon Principles of Policy in respect to this Commerce, that could not be followed out, and that might, nay must, embarrass those who had the general Regulation of these Affairs. The Question we thus felt to be encompassed with Difficulties which do not appear to have suggested themselves to the Authorities at Bombay; and we are convinced that it is one, if not beyond the Competency of the Government of India to deal with, which should, upon every Motive of Prudence, be left to the Authorities in Europe.

We have, &c.,

(Signed)

A. ROSS.

W. MORISON.

H. SHAKESPEAR.

No. 12.

No. 12.

LETTER from the GOVERNMENT of INDIA to the COURT of DIRECTORS.

General Separate Department, 10th January (No. 1.) 1838.

To the Honourable the Court of Directors of the East India Company.

Honourable Sirs,

Fort William, 10th January 1838.

1. The last Letter to your Honourable Court in this Department was No. 22. of 1837, dated 21st December.

2. We now submit to your Honourable Court a Report of our further Proceedings in this and in the Legislative Department, in connexion with the Bombay Customs Act, forwarded to your Honourable Court in Draft, with our Letter, No. 20, dated 15th November 1837.

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2 A. Your Honourable Court will have observed that at the Sitting of the Legislative Council in which this Draft was read for the First Time, the first Meeting after the 20th December was fixed for the Second Reading of the Act, and we expressed a Hope that in this Interval the Bombay Government would be able to communicate to us their Observations, and any Suggestions of their Officers for the Improvement of the Act.

3. On the 18th and 20th of December last we received by Express Two Communications from the Government of Bombay, Copies of which, and of their Enclosures, accompany this Despatch. We considered these Communications first in the Separate Department, and observed upon them as follows:

4. In the Letters from Bombay, above referred to, the following Points were submitted for the Consideration of the Government of India:

First, The Claim of the Commerce of the Island of Bombay to Relief from Export Duty, on the Ground that, being a small Island, with no Native Products or Manufactures, the whole Export consists of Goods which must already have paid Duty on Import.

Secondly, The Effect of the Clauses of the Draft Act relating to Preventive Establishments, and whether, under the Powers conferred by them, the Local Government would have Authority to entertain such Establishments as it might deem necessary, without previous Reference for the Sanction of the Government of India.

Thirdly, The Want of a Provision for imposing Fines on the Masters of Country Craft not delivering Manifests or otherwise contravening the Rules established for the different Ports of the Bombay Presidency.

Fourthly, The Point submitted by the Chamber of Commerce at Bombay, viz., the Grounds upon which the Duty on Cotton had been fixed at Nine Annas per Indian Maund at Bombay, while it is only Eight Annas for the same Maund in Bengal.

5. With respect to the first Point, we observed that the Question had already been fully considered and discussed between the Two Governments, and it did not seem that any new Ground was adduced which should lead to a Change of the Decision before come to by the Governor General in Council on the Subject. The Necessity of passing Goods through the Custom House for Export under the Obligation to pay Duty if the Proof to previous Payment should fail had been imposed as an important Check upon the illicit Importation of Goods. The Check was alleged by the Bombay Authorities to be superfluous. Whether it was so or not would, we observed, be tested by Experience, and if in the Result it should appear that the Check could be dispensed with it would be easy at any Time hereafter to discontinue it. The fit Time, however, for introducing an experimental additional Check of this Kind was evidently that of granting Relief from other Disadvantages to which the Trade of the Presidency had hitherto been subjected. We therefore, adhering to our previous Decision on this Point, remarked further, that the Objection was not raised at present by the Mercantile Community; and that as the Bonding Rules had been already introduced at Bombay, the Objection to passing Goods for Export subject to Duty unless previous Payment was fully proved would, through the Facilities of that System, be greatly lessened.

6. With respect to the second Point, the Governor in Council, we observed, had rightly understood the Intentions of the Government of India in respect to the Customs Preventive Establishments which would be required at the different Port of Bombay to give effect to the Act. The Kind and Amount of Establishment must be settled in the first instance by the Governor in Council, subject to subsequent Revision by the Government of India, under its general Powers of Control.

7. With respect to the third Point, the Governor in Council and the Authorities in Bombay did not appear to have adverted to the Circumstance, that Chapter 4. Regulation XX. 1837 of the Bombay Code, containing the existing Rules in respect to Native Craft, was not included among the Provisions rescinded in the Draft of Act published on the 10th November. It had on this Account not been considered necessary to prescribe Penalties, or to make any Provisions touching the Arrival and Entry of Native Craft in the Ports of

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**Bombay Presidency.** Since, however, it now appeared that the Authorities at Bombay considered the Rules in question to be defective, because they imposed no Penalties for the Nondelivery of Manifests, &c., we agreed to amend the Draft by including Chapter 4. referred to among the Provisions to be rescinded, and by inserting a Clause after Section 50. of the Draft, specifically giving to the Governor of Bombay Power to make Rules for the Anchorage and Entry of Native Craft, and for the landing and Shipment of Goods from and on board the same, under Penalty of 100 Rupees for every Act done in contravention of such Rules.

8. With reference to the last Point, viz., the Grounds upon which the Duty on Cotton in the Bombay Schedule had been fixed at Nine Annas, whereas in the Bengal Schedule appended to Act No. XIV. of 1836, it had been fixed at Eight Annas per Indian Maund, we observed that the Rate of Nine Annas was recommended by the Committee of Customs as the nearest Equivalent per Maund for the Duty previously established by Regulation IV. 1834 of Bombay, viz., "Five per Cent. on the Tariff Valuation, with the usual Advances."

9. The Valuation per Surat Candy of 784 lbs. being by Tariff 105 Rupees, and the usual Advance being Eight per Cent., the total Value assessable for Duty was 113 Rupees 40 Decimals per Candy, on which

	R.	A.	P.
Five per Cent. gave a Duty of	-	-	-
	5	10	8

per Candy.

On the other Hand, at the Rate of Nine Annas per Indian

Maund of 80 Tolas, the Candy of 784 lbs. would pay Duty

5	5	8
---	---	---

or less than the established Duty by

-	0	5	0
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per Candy.

10. In like Manner, the Duty of Eight Annas in the Bengal Schedule was at the Rate of Five per Cent., as previously established on a Valuation of 10 Rupees per Maund.

11. We remarked that the Superiority of Quality of the Cotton of Bombay warranted the higher Valuation given to the Article in the Tariff of that Presidency; consequently the Difference in the fixed Rate between the Schedules of the Two Presidencies was nominal, and not a Difference in the Per centage Rate of the Duty.

12. We left it to be decided in the Legislative Department, after Communication with the Governor General, whether, for Avoidance of the nominal Difference, to reduce the fixed Duty on Cotton to Eight Annas per Maund in the Schedule for Bombay when the Act should be passed, or to maintain it at Nine Annas, as the fair Equivalent for a Five per Cent. Duty.

13. We observed, first, that the Schedule for Bombay was not in all respects precisely similar to that previously enacted for Bengal, and we had determined to reserve the Question of entire Assimilation of the Duties of Sea Customs for all India until the Schedule for the Madras Presidency should also be under Consideration.

14. Thus Lac, Grain, Silk, and Indigo had still special Duties in the Export Schedule for Bengal, not yet introduced into that for Bombay, and Salt in the Import Schedule for Bombay was taxed only at Eight Annas, whereas in Bengal it was Three Rupees Four Annas per Maund.

15. Moreover, Half the entire Quantity and the best Descriptions of the Cotton of Bengal which bore a Sea Customs Duty of Eight Annas per Maund was still subject to the Disadvantage of having to pay this Five per Cent. Duty on Import by Land across the Jumna Frontier Line; whereas in Bombay the Duty would only be paid at the first Place of Sea Export.

16. The Duty levied upon Cotton under the Bombay Presidency at the Rate of Five per Cent. on the Valuation, above stated, might be assumed at Five Lacs of Rupees per Annum, One Ninth of which Sum would be sacrificed by a Reduction of One Anna for Equality with the Rate of Bengal, which was an important Consideration, no Equivalent being suggested in case of the Remission being conceded to the Bombay Exporter.

17. We communicated a Copy of the above Resolution to the Legislative Department, in order that the various Questions submitted might come under Consideration when the Act was brought up to be read a Second Time. We also forwarded a Copy to Bombay for the Information of the Right Honourable the Governor in Council of that Presidency.

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\* 18. From the Extract Proceeding of the Legislative Department, under Date the 3d January, which forms a Number in this Packet, your Honourable Court will perceive that Copy of the above Resolution, containing our View of the Questions submitted from Bombay, was forwarded immediately to the Governor General, with a Request for his Assent to the passing of the Act, modified as proposed therein. The Right Honourable the Governor General, in forwarding his Assent, expressed the Opinion that it would not be advisable to alter the Rate of Duty upon Cotton from Nine Annas, as in the Schedule for Bombay, to Eight Annas, as in Bengal, both being a fair Commutation of the Five per Cent. Duty intended to be laid upon this Article. The perfect Assimilation of the Schedules of the different Presidencies was a Question which his Lordship thought with us it would be better to defer until the Madras Schedules also should be under Consideration. His Lordship entirely approved the new Section proposed by us to be introduced, in order to give the Governor of Bombay the Power of regulating all Questions connected with the Entry and Anchorage of the Native Craft. On the Subject of subjecting the Trade of Bombay generally to Export Duty, his Lordship also concurred with us in thinking the Legislative Enactment should allow no Exemption. His Lordship, however, suggested that a dispensing Power might be allowed to the Bombay Government, if we thought this expedient. We preferred, however, to leave the Act as it stood, retaining the dispensing Power in our own Hands.

19. Having thus received the Governor General's formal Assent to the passing of this Act, we resumed the Consideration of it in the Legislative Department on the 3d instant.

20. The Government of Bombay, in a Letter from Mr. Secretary Reid, bearing Date the 21st ultimo, and received by Express, brought some further Points to our Notice, which were taken fully into Consideration before finally passing the Act. We communicated to that Government the following Observations, in explanation of our View of each of the Points submitted :—

First, We observed, that Regulation III. of 1834, which was noticed as not amongst the Enactments specifically rescinded by the Two first Sections of the proposed Act, had already been rescinded by Act II. of 1836. That Act, again, was not originally included among the Provisions rescinded, because the special Duties laid by it on the Articles mentioned, on their Import into the Island of Bombay, were deemed Consumption Duties, of the Nature of Town Duties, for they had been substituted specifically for Town Duties. It had not been intended on this Occasion to revise or alter the Scheme of Town Duties established for the Presidency of Bombay, defective as that was known to be. Specific Information had been called for as to the precise Duties levied under that Name, with a view to a general Revision of that Branch also ; and it had been conceived that the proper Time for considering the Propriety of maintaining or relinquishing the extra or special Duties laid by the Act in question on particular Articles imported into the Island of Bombay, in commutation of Town Duties, would be when that Revision was in hand. It was on this Account that Act II. of 1836 had been left in force. Upon reconsidering the Matter, however, it appeared clear to us that the Duties imposed by Act II. of 1836, though established in commutation for Town Duties, were strictly of the Nature of Customs, and therefore that it would be inconsistent with the Principle of Equality intended to be introduced by the proposed Act to allow these separate Duties to stand as imposed on Articles of general Commerce by the previous Act referred to ; Act II. of 1836 was accordingly now included among the rescinded Enactments.

21. In the Letter of the Bombay Government, dated 21st December, it was remarked that the general Words at the End of Section II. of the new Act would have amounted to a Rescindment of the Duties as established by Regulation III. of 1834 ; but this, we remarked, would not be the Case, seeing that these Duties were not, since the passing of Act II. of 1836, levied under Authority of any Regulation of the Bombay Code. The Act of the Government of India laying the special Duties would have stood but for the special Repeal which had now been introduced.

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Secondly, It was brought to notice by the Bombay Government, that in the Schedule annexed to the present Act the Special Duty levied on Tobacco imported into Bombay was maintained, but Ganga was not mentioned. Upon this Point we observed that the special Duties levied in the Island of Bombay on Ganga and Tobacco were Abkarree Duties, imposed by Regulation XXI. of 1827 of the Bombay Code, which Regulation was not included, and was never intended to be included, among those rescinded or touched in any way by the new Customs Act. Ganga therefore would remain subject to the Abkarree Duty of Eighty-seven Rupees per Bombay Maund, as heretofore, in like Manner as Tobacco continued to pay its Abkarree Duty of Three Rupees per Bombay Maund, commuted into Nine Rupees per Indian Maund.

22. We stated that the Reason for noticing the Tobacco Duty, and commuting it into a Rate per Indian Maund, was because the general Customs Duty of One Rupee Eight Annas per Indian Maund, levied on Import and Export of this Article by Sea throughout the Presidency, was a high Duty, and therefore required to be allowed in Deduction in the Levy of the special Abkarree Duty. But Ganga bore only a Customs Duty, as an unenumerated Article, of Three and a Half per Cent., which Duty was so small a Fraction in comparison with the high Abkarree Duty of Eighty-seven Rupees per Bombay Maund (255 Rupees per Indian Maund) that it did not appear to us to be necessary to provide for its being allowed in Deduction in the Levy of the latter. It appeared indeed that the Customs Duty of Three and a Half per Cent. had been always levied in excess of the Abkarree Duty at Bombay, so that the Act made no Change in this respect; and Regulation XXI. of 1827 was clearly not included, either by special Mention or by the general Rescindment of Customs Duties, amongst the Provisions repealed by this Act. We reserved the Consideration whether the Rate of Eighty-seven Rupees per Bombay Maund (255 Rupees per Indian Maund) would be a proper Tax to levy on this Article, and whether Bang also should be subjected to the same Rate of Duty, as a proper one to be taken up on the Revision of the Abkarree System of the Bombay Presidency. It could scarcely have been expected that we should at once, without Explanation from the Right Honourable the Governor in Council of Bombay, consent to Reduction of the Duty on Ganga from 255 Rupees per Indian Maund to Nine Rupees per Indian Maund, for Assimilation with the Abkarree Duty on Tobacco, as proposed in the concluding Paragraph of the Letter from the Bombay Government, and no Materials were furnished from which to judge whether Nine Rupees would be a proper Duty to lay on Bang as well as Ganga.

23. The Legislative Council, acting under Opinion expressed by the Governor General of India on the Subject, did not deem it expedient to lower the fixed Valuation Duty laid on Cotton in Schedule A. of the Act. For the Grounds of this Determination we referred the Government of Bombay to the Copy of Resolution communicated to them from the Separate Department under Date the 20th ultimo.

24. On the Subject of making the Export Rule of the Act applicable to the Trade of the Island of Bombay, we informed the Governor in Council that his Lordship had also concurred with us in the Expediency of leaving the Rule to stand as Part of the Act, and omitting the exempting Clause proposed. The Government had always the Means of resorting to its dispensing Power for remedying the Inconvenience to Trade in case it should hereafter be found that the Check afforded by the Rule against Smuggling was productive of more Vexation to the Mercantile Community than the Benefit to the Revenue justified.

25. A Copy of the printed Act, as finally passed by us, forms a Number in the Packet; and we trust to receive the Approbation of your Honourable Court to the Measures thus completed for placing the Customs of the Bombay Presidency on a Footing analogous to that previously established in Bengal.

We have, &c.

(Signed) A. ROSS.  
W. MORISON.  
N. SHAKESPEAR.

See Cons. 19,  
Reg. XXI. 1827,  
Bombay Code,  
Clause 2.

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Extract SEPARATE LETTER from the GOVERNMENT of INDIA, dated 12th September (No. 12.) 1838.

2. Our Letter (No. 1.) of 1838, dated 10th January, contained a Report of Coll. No. 1. our Proceedings in this and in the Legislative Department, in connexion with the Bombay Customs Act. We have now the Honour to submit a further Report on the Subject.

## CUSTOMS.

3. On the Consultation of the annexed Date is recorded a Letter from the Acting Chief Secretary to the Government of Bombay on the Subject of the new Customs Act (No. 1. of 1838), bringing to Notice some Points indistinctly provided for, and giving Cover to a Notification published by the Right Honourable the Governor in Council, fixing the 1st of September 1838 as the Date upon which those Provisions of that Act which subject Goods exported from Bombay to Export Duty, and give them Claim to Drawback, only under the Condition of proving to Satisfaction a previous Payment of Customs Duty, were to take effect.

Cons. 1838,  
14th March,  
Nos. 2. and 3.

4. In reply we observed, that the Right Honourable the Governor in Council of Bombay had rightly understood that it was not the Intention that Goods which had paid Import Duty at that Presidency, or which had been admitted to free Entry under Section 19. of the Act, should, when re-exported from Bombay, be subject to an Export Duty in addition to the Customs Duty already realized upon them. It did however appear that, through some Inadvertence, the Words "or exported from," which should have been inserted in Section 20. of that Act between the Words "imported at" and the Words "any Port of the Presidency of Bombay," had been omitted, and the Act contained in Words no Provision to prevent the Levy of a Second Export Duty on the same Goods. The whole Spirit, however, of the Act, we remarked, was so opposed to the Construction, that it could never have been intended to subject such Goods to double Duty; that, independently of the specific Declaration, to the Effect contained in the Letters of this and of the Legislative Department, the Government of Bombay were in our Opinion quite warranted in interpreting the Act as authorizing no Second Levy of Duty under any Circumstances, upon the Export of Goods from Bombay which had already paid either Import or Export Duty in the Bombay Presidency.

5. With respect to the further Point brought to Notice, to wit, that the Government, under strong Representations from the Commercial Community at Bombay, had suspended till the 1st September the Enforcement of the Rules for requiring Proof of a previous Payment of Customs Duty as the Condition of not levying Export Duty or granting Drawback in the Port of Bombay, it was stated that, yielding to the strong Opinion expressed by the Government of Bombay as to the Necessity of granting this Indulgence, we would not withhold our Confirmation of the Measure. It would be necessary, however, we remarked, that the Mercantile Community of Bombay should be given distinctly to understand that they must not expect a further Suspension of that Part of the new Customs Act for Bombay which required such Proof, and that after the 1st of September "no Goods," to use the Words of the Notification issued by the Right Honourable the Governor in Council, "would be exempted from the Payment of Export Duty, or be entitled to Drawback, unless the Parties concerned (at the Time of passing them through the Custom House for Export) produced Proof of the Payment of Import Duty, or of the Goods having been imported under exempting Certificates."

6. With reference to the concluding Observation of the Letter of the Acting Chief Secretary at Bombay, from which the above Citation was made, to wit, "that this Enunciation is intended to operate as an indirect Assurance that until the 1st of September Proof will not be severely exacted of the Import Duty having been paid," we concluded that it was intended wholly to suspend the Levy of Export Duty in the Port of Bombay until the Date mentioned upon Goods of the Descriptions assumed to be always imported;



Cons. 16th May  
1838.  
Nos. 1. and 2.

for if the Collector of Customs were to be vested with a Discretion of demanding it or not, independently of the general Requisition to produce Proof of a previous Payment of Customs Duty, a Door would be opened to much Abuse.

7. As connected with the Subject of the Letter of the Acting Chief Secretary of Bombay, referred to in the preceding Paragraphs, the Bombay Government forwarded a Letter from the Collector of Customs at Bombay, and its Enclosures, pointing out the serious Obstruction which would be caused to the Trade of that Port by the Rule which would come into operation on the 1st of September 1838, requiring all Exports from Bombay to prove their regular Import and Payment of Customs to entitle them to receive the prescribed Drawback, or Exemption from the Export Duty, as the Case might be, provided for in Act I. of 1838.

8. The Bombay Government conceived that the Arguments and Facts brought forward by the Bombay Chamber of Commerce were conclusive of the Impracticability of enforcing the Rule objected to; and the Government of Bombay were therefore of opinion, that as the Attempt to apply it would lead to Fraud and Perjury to an Extent hardly calculable, it was very important that the Question should be taken into consideration by us again, with a view to the Adoption of such remedial Measures as we might consider necessary.

9. In the Reply it was stated, that we did not discover, in the Representation of the Merchants, made through the Chamber of Commerce, or in the Letter of the Collector of Customs at Bombay, any new Ground for exempting the Exports of that Presidency from the Necessity of proving the Payment of Import Duty before obtaining Drawback, or the Privilege of free Export for Entry into the other Ports of the same Presidency.

10. We admitted freely, that Goods imported before the new Law took effect, and before therefore the Merchants were alive to the Necessity of taking Precautions to secure their Right to Drawback, or free Export with the Right of Entry at other Ports, and for that Purpose preserving the Means of readily proving the Payment of Import Duty, were entitled to some Indulgence, and we therefore had confirmed the Suspension until the 1st September of the Rule for rigorously enforcing the Production of such Proof, in consideration of the Claims of the Holders of Goods in this Predicament. We however could not see sufficient Reason to extend the same Indulgence beyond the Date thus fixed.

11. The whole Argument of the Chamber of Commerce and of the Collector of Customs at Bombay, against the Requisition of Proof as the Condition of granting Drawback, and free Export with the Privilege of free Entry at other Ports, rested, in our Opinion, upon the Assumption that no Goods could find their Way to Land in any Part of the Island of Bombay without having paid Import Customs Duty. Looking to the geographical Position and Size of the Island, we were compelled to refuse Admission to this Inference; and it would evidently, as had been observed in the previous Communications of this Department, operate as a perpetual Premium to Smuggling, if the mere Circumstance that Goods of a particular Description (Europe or China Goods, for instance), where forthcoming on the Island, entitled such Goods, without further Enquiry, to Drawback, or to a Certificate giving the Privilege of free Entry at other Ports.

12. It was very true that European and other Goods designed for Consumption on the Western Continent of India were often, nay, ordinarily, imported first at Bombay, and Goods brought to this Entrepôt might change their Form while there so as to destroy the Means of Identification for Proof to the Payment of Import Duty, as, for instance, Wines and Beers brought out in Cask might be bottled in Bombay, or Piece Goods which had passed the Custom House in Bales might be carried out in single Pieces; but although we were ready to sanction any Arrangement that might be suggested for securing the Privilege of Drawback, and free Export with Certificate, to imported Goods which might so change their Shape, and were of opinion that through the Establishment of Depot Warehouses this might easily be effected

Coll. No. 4.  
Cons. 1838,  
28th Feb., No. 1.  
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for the Majority of Goods, yet we could not look upon the Circumstance that Goods were liable to such Changes as an Argument for dispensing with a necessary Customs Check. The retail or small Dealer, if he procured his Goods otherwise than from a wholesale Depôt, the internal Arrangements of which gave the Means of Proof to the Payment of Import Duty, could not be permitted to obtain a Refund of Duty on his Merchandise at the Time of passing it for Export at Bombay, or Exemption from Duty on Import at a subordinate Port, without opening the wide Door to Abuse apprehended. Such Articles, we observed, must be treated like Goods of doubtful Origin when exported; and here we pointed out that it was only *Country Goods* that were subject to Export Duty, so that, under the Operation of the new Customs Law, Europe and China Goods might be exported from Bombay without Payment of Export Duty, the only Difference in respect to them being, that they could not obtain either a Drawback or the Certificate exempting them from Payment of Import Duty at other Ports, except upon Proof to an actual Payment made at the Custom House of Bombay.

13. It appeared to us that there could be little Safety to the Customs Revenue, if either of these Advantages were obtainable without clear Proof of the actual Payment of Duty, and that the fair Trader would carry on his Commerce at a great Disadvantage, if so ready a Means of Evasion as such a System would present were left to the Smuggler.

14. It seemed, however, that the Chamber of Commerce and the Merchants of Bombay, not content with possessing the Right of free Export from Bombay in respect to Goods of certain Descriptions, asked also for free Import at the subordinate Ports, without any Obligation to prove a Payment of either Import or Export Duty at Bombay. We stated that if the Privilege of free Import were allowed at subordinate Ports of the Presidency to Goods of certain Descriptions without any Bombay Certificate, the whole Duty of Import on these Descriptions of Goods at those Ports would be jeopardized by habitual Transshipments outside the Ports of Bombay, and Goods would be brought direct to the subordinate Ports, to evade the Bombay Duty, to the Prejudice of the Trade of that Port. The Collectors at the Ports on the Continent could evidently have no Criterion by which to judge whether to levy Duty or to allow free Import, except the Certificate of another Collector. But if such a Certificate were indispensable, and it seemed to be admitted to be so, it appeared to us that it would be an anomalous Thing in the Administration of Customs Duties that any Certificate should ever be granted except under Proof of an actual Payment of the Duty, for which it was an implied Receipt. The Object desired by the Chamber of Commerce was to make the Port of Bombay the Entrepôt of the Commerce of the West of India, and on that Account to increase the Facilities for carrying Goods thence to all Parts; to render it, in short, as easy, and, so far as Customs Impediments went, as profitable, to take Goods through the Entrepôt as direct to the Place of Consumption. This Object, however, could in our Opinion only be fully assured by an entire Exemption of the Port of Bombay from Duties, both of Import and Export; but the Population of that Island had no Claim to such an Exemption from a general Tax levied on all the rest of the Presidency, and its Consumption appeared too considerable, and the Duties on it were too productive, for the Government to make the Sacrifice of the Revenue for the Benefit of the Entrepôt Trade of the Island.

15. All these Considerations had influenced our Determination to place the Trade of Bombay on the same precise Footing as that of other Ports on the Western Coast, and we added the Expression of our Expectation that a considerable Improvement of the Customs Revenue would be perceptible in consequence of the Change of System; on which Account, until the Law should have had a fair Trial, we could not consent to dispense with the Provision which was the Subject of Complaint. We remarked further, that though the Law required the Collector to be satisfied that Duty had been paid before he granted a Certificate giving the Privilege of free Duty at other Ports, or Drawback of the local Duty, it did not specify any particular Description of Proof to be necessary, so that it would depend mainly on this Officer's Administration of



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the Law, whether it proved a Source of Oppression or the contrary. There could be no Necessity for the Collector rigidly to insist on the Number of the Import Registry being shown in respect to Goods exported by a Merchant of Credit from a Warehouse or Store habitually used for the Deposit of imported Goods of known Descriptions, and we were prepared to hear that the Customs Officers of Bombay exercised the Discretion they possessed in this Matter with Indulgence to the Merchants; for we declared ourselves quite ready to admit that the Circumstance of Bombay being an Island where Transit into the Interior could only take place through Sea Export, made a Distinction which would prevent that Presidency from drawing the same precise Advantage from the Abolition of internal Duties as Bengal, where the Import by Sea was made once for all, and the Goods passed everywhere afterwards without Question. We observed that the double Intervention of Custom House Annoyances had always been acknowledged as an Evil, and the Question was intricate merely through the Difficulty of dealing with such a necessary State of Things. In conclusion, we repeated that we should always be ready to consider any Scheme that might be suggested for mitigating or removing this Evil, if it were not fraught with too great an Abandonment of necessary Customs Checks, so as to endanger the Revenue, and encourage the illicit Trader.

Coll. 2.

16. As connected with the Principles upon which the new Bombay Customs Law was based, we take this Occasion to report a further Correspondence that passed with that Government on the Subject of the Duty on Ganga, which your Honourable Court will recollect was left untouched by the new Act, and to be levied according to the Laws previously in force. We refer your Honourable Court to Paragraphs Twenty to Twenty-two of our Letter No. 1. of this Year, dated 10th January, for a Report of the Discussions that occurred on the Occasion of passing the Act.

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1838.  
Nos. 4. and 5.

17. Your Honourable Court will observe, that in a Letter dated 1st May last the Bombay Government forwarded to us the Letter of the Customs Collector of that Island, and supported strongly his Suggestion, that a special Duty, which the Government proposed to fix at Nine Rupees per Indian Maund, should be laid on Ganga imported into Bombay, and Nine Rupees also upon Bang.

18. We replied to this Reference, that we were sensible that the Rate of Excise levied on Ganga at the Time of Import into Bombay was so excessive as entirely to defeat its Object, by driving the Retailer and Consumer to the smuggled Article; nevertheless we felt great Objection to legislating separately for the particular Object of remedying this Evil, at a Time especially when the Excise on Spirits and intoxicating Drugs (the Abkarrée) was under Revision, and we had not relinquished the Hope of placing the whole of that Branch of the Revenue under better Regulation, through a Scheme of general Management adapted to all the Presidences. Observing, however, that the present high Duty upon Ganga was imposed by the former Bombay Regulations, and that the Tax had not been specifically renewed in the Customs Act, or in any other Law passed by the Legislative Council of the Government of India, we were of opinion that the Case was one in which the Right Honourable the Governor in Council might fitly use his Discretion, by ordering the full Rate of Duty not to be collected. We gave our ready Sanction to the Adoption of this Course, and to the Substitution in this Manner of a reduced Duty of Nine Rupees per Indian Maund, or Three per that of Bombay (in lieu of Eighty-seven Rupees per Bombay Maund), upon Ganga imported into the Island of Bombay. The Duty on Bang, if a new Tax, must, we remarked, await the Sanction of a Legislative Enactment for its Levy. We could not avoid noticing the clear Admission made in the Correspondence forwarded in this Instance of the Existence of Facilities for smuggling into the Island of Bombay, notwithstanding the new Precautions and preventive Establishments which had been sanctioned by the local Government. It appeared that not only Ganga but Tobacco also had hitherto nearly escaped Taxation through these Facilities, combined with the high Rate of Duty. With this Fact thus acknowledged, we observed that the Right Honourable the Governor in Council must not wonder that the Government of India was reluctant to concede, that the mere Circum-

stance

stance that Foreign Articles (some of which when brought in Foreign Bottoms pay heavy Duties according to the new Act) have found their Way into the Island of Bombay, ought to be admitted as giving Claim to Drawback on Re-export, or to a Certificate giving Exemption from Duty when carried to another Place or Port of the Presidency for Consumption.

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25. With the Letter recorded on the Consultation of the annexed Date the Acting Chief Secretary at Bombay transmitted a Communication from the Chairman of the Chamber of Commerce relative to the Assimilation of the Customs Duty leviable on Cotton in the Bengal and Bombay Presidencies.

26. In reply to this Communication the Bombay Government were informed that the Government of India would be willing to take into its Consideration the more complete Assimilation of the Duties on Cotton at the different Presidencies when the Preparation of a Schedule of General Customs Duties for British India should be put in hand. The Grounds urged by the Chamber of Commerce in favour of an Equalization did not fail to occur to us in the Consideration of the Law passed, but the Question involved many other Considerations which prevented its being determined generally for all India upon the mere View of the broad Principles on which perfect Equality was claimed.

27. Our further Proceedings in connexion with this Subject will be duly reported to your Honourable Court.

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No. 14.

LETTER FROM THE GOVERNMENT OF INDIA TO THE COURT OF DIRECTORS.

Separate General Department, 30th April (No. 7.) 1839.

To the Honourable the Court of Directors of the East India Company.

Honourable Sirs,

Fort William, 30th April 1839.

1. In Paragraphs 4. to 9. of our Despatch in this Department, No. 6., dated 6th September 1837, we brought to the Notice of your Honourable Court a Letter from the Board of Customs, Salt, and Opium, submitting Statements showing the Receipts and Disbursements of the Calcutta Custom House during the first Twelve Months after Acts XVII. of 1835 and XIV. of 1836 took effect, and reporting on the Change of System introduced by those Acts. We have the Honour with our present Despatch to lay before your Honourable Court further Reports submitted to us by the Deputy Governor of Bengal from the Board of Customs and the Collector of Customs of Calcutta upon the Operation of the Acts in question, and their Effects upon the Customs, Revenue, and Trade of this Port.

Cons. 1839,  
3d April.

2. Your Honourable Court will observe, that the Result of these Reports is extremely favourable; for although through the Fluctuations of Commerce there was a falling off\* in the Quantities and Values of most of the Goods imported by Sea, the Exports from Calcutta showed an Increase† in 1837-38, above the preceding Year, of 32,71,320 Rupees, which, considering that the Time was comparatively unfavourable for Speculation, and Prices were rather lower than usual, seemed to us to prove that the Effect of the Abolition of Internal and Transit Duties had been to promote the further Development of the Resources of the Country, and that the Addition made to the Rates of Duty upon many of the Exports to Europe had not operated to prevent their finding a favourable external Market against the Competition of similar Productions from other Quarters.

* Total Imports into Calcutta, 1836-37	2,98,79,239
Ditto 1837-38	2,70,24,372
Difference less	Rs. 18,54,867
† Total Exports from Calcutta, 1836-37	6,25,88,390
Ditto 1837-38	6,58,59,700
Difference more	Rs. 32,71,320

## CORRESPONDENCE RESPECTING THE

I.  
The Government  
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3. The Customs Revenue of the Three Years, 1835-36, 1836-37, and 1837-38, has been as follows :

	1835-36.	1836-37.	1837-38.
Gross Receipts - - -	Rupees. 37,94,519	Rupees. 36,06,585	Rupees. 33,44,247
Deduct for Salt - - -	8,54,501	11,53,827	10,30,640
Receipts on ordinary Merchandise -	29,40,018	24,52,758	22,83,607

4. The Charges for these Three Years were :

In 1835-36 - -	8,90,966 Rupees.
1836-37 - -	7,20,812 -
1837-38 - -	4,76,347 -

Total Rupees - 20,88,125

The

## STATEMENT of the ANNUAL AMOUNT of DUTY and DRAWBACK on the ARTICLES

ARTICLES.		1834-35.			1835-36.		
		Quantity.	Duty.	Drawback.	Quantity.	Duty.	Drawback.
COFFEE	{ British	14,312 3 10	11,955 14 3	678 7 3	17,009 24 10	16,652 0 0	9,959 2 0
	{ Foreign	- - -	- - -	964 14 3	11 26 8	14 4 0	2,165 10 9
RATTANS	{ British	15,613 6 12	3,390 3 0	234 2 6	16,812 1 0	2,901 15 0	448 11 6
	{ Foreign	1,018 28 0	422 4 0	104 13 9	1,476 5 0	423 12 0	163 15 9
TOTAL RUPEES		- - -	15,768 5 3	1,982 5 9	- - -	19,991 15 0	12,737 8 0
ALUM	{ British	37,918 37 12	14,065 4 6	3 1 6	35,354 2 10	9,464 0 6	24 6 3
	{ Foreign	2,540 31 0	1,778 8 0	- - -	- - -	- - -	2 13 3
CAMPHOR	{ British	1,187 22 12	4,133 4 3	6 1 6	746 36 10	2,577 10 0	105 18 9
	{ Foreign	- - -	- - -	- - -	- - -	- - -	- - -
CASSIA	{ British	4,225 38 6	5,829 5 9	2,854 0 3	2,372 26 4	2,769 12 0	1,153 3 0
	{ Foreign	- - -	- - -	361 2 0	- - -	- - -	56 8 6
CLOVES	{ British	2,643 33 14½	5,850 7 6	1,297 2 0	77 0 0	174 0 6	22 4 0
	{ Foreign	2,107 16 4	10,080 0 0	891 0 0	4,100 28 4	20,343 0 0	- - -
CORALS	{ British	96,903 Sa. Wt.	622 12 0	214 3 6	86,004½ Sa. Wt.	2,087 8 6	- - -
	{ Foreign	92,405 Sa. Wt.	1,997 0 0	18 1 0	5,936 Sa. Wt.	99 12 0	0 7 3
NUTMEGS and MACE.	{ British	206 2 1½	2,165 4 0	345 8 9	405 18 12	1,368 12 0	- - -
	{ Foreign	0 25 0	11 0 0	198 2 3	66 8 12	1,766 0 0	52 10 0
PEPPER	{ British	40,015 23 6	36,458 11 9	523 5 6	37,780 22 14	28,820 1 9	93 8 9
	{ Foreign	- - -	- - -	1 10 0	1,070 14 4	1,755 8 0	46 0 6
TEA	{ British	12,543 Pack.	28,174 9 3	1,945 11 0	5,136 Pack.	10,834 6 0	1,146 0 6
	{ Foreign	- - -	- - -	9 0 3	- - -	- - -	57 9 9
VERMILLION	{ British	1,717 Boxes.	1,267 8 3	582 6 6	175 Boxes.	778 5 3	- - -
	{ Foreign	- - -	- - -	11 9 9	- - -	- - -	13 1 0
TOTAL RUPEES		- - -	1,22,433 11 3	9,192 1 9	- - -	82,838 12 6	2,804 6 6

The Reduction being of course occasioned by the Abolition of the Chokie and other Establishments for Collection of Inland Duties. In Calcutta there has been a large Addition to the Preventive Establishment.

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5. Of the Amount realized in 1835-36 no less than 16,29,606 Rs. was on account of the Inland Customs of Bengal abolished at the Close of that Year, so that in fact, instead of a Deficit of Seven Lacs in 1837-38, there has been an Increase of Sea Customs, as compared with 1835-36, of about Nine Lacs, which fully realized the Estimates and Expectations with which the Change of System was introduced.

6. Our Attention was on this Occasion directed to the Proportion of the above Amount of Customs Duty which had been yielded by the Articles still remaining on the Schedule with Rates of Duty exceeding Five per Cent., and the following is a Statement of the Realizations upon these Articles for Four Years ending with 1837-38, and Three Fourths of the Year 1838-39.

given, below from the Year 1834-35 to the Third Quarter of 1838-39.

1836-37.			1837-38.			Three Quarters of 1838-39.		
Quantity.	Duty.	Drawback.	Quantity.	Duty.	Drawback.	Quantity.	Duty.	Drawback.
5,144 21 11	3,773 3 0	2,439 0 6	5,650 32 8	7,578 1 3	3,900 13 0		802 13 6	264 2 9
4,569 0 4	7,124 6 6	2,228 10 9	- - -	- - -	3,767 9 9	332 23 8	797 9 9	196 4 3
9,834 33 4	1,817 8 6	805 6 6	9,181 4 2	1,715 2 9	1,400 7 9	4,302 28 5	836 8 0	422 10 9
1,424 16 3	409 11 3	105 8 9	152 25 0	57 3 9	110 13 0	- - -	- - -	97 7 3
- - -	13,124 13 3	5,578 10 6	- - -	9,350 7 9	9,179 11 6		8,436 15 3	980 9 0
36,956 15 4	11,396 13 0	2 8 6	36,056 22 7	12,215 11 9	1 12 0	4,865 23 8	1,459 11 3	15 2 6
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
{ 129 9 4 107 Sa. Wt. }	704 9 3	50 5 6	1,417 36 0½	8,335 9 0	18 12 6	400 18 5	1,835 13 9	888 1 9
- - -	- - -	761 14 0	- - -	- - -	- - -	- - -	- - -	- - -
911 38 0	1,269 5 6	1,150 2 3	{ 362 38 306 lb. }	516 3 3	362 8 9	483 21 2½	662 3 9	222 10 9
- - -	- - -	226 5 6	- - -	- - -	- - -	- - -	- - -	11 5 9
47 8 12	165 3 6	165 15 6	216 1 13	375 11 0	361 6 6	1,327 18 0	5,188 11	408 5 9
2,501 4 12	17,982 11 3	- - -	2,292 27 0	17,591 15 3	- - -	2,447 0 6	17,754 3	- - -
1,80,669 Sa. Wt.	10,466 1 3	- - -	2,38,407½ Sa. Wt.	13,844 6 3	1,238 15 0	86,174½ Sa. Wt.	11,528 10	1,239 3 6
87,225 Sa. Wt.	9,390 12 0	87 8 0	31,958 Sa. Wt.	2,562 11 9	- - -	18,236 Sa. Wt.	1,814 11	- - -
516 9 10½	4,297 15 3	919 11 9	1,243 36 8	6,599 11 9	114 12 6	167 10 5	1,331 5	207 8 9
21 0 12	476 3 0	- - -	47 26 12	991 0 9	- - -	62 32 14	1,702 3	42 2 3
39,344 23 ¼	43,206 5 6	331 4 0	33,155 10 1	39,589 4 3	3,854 11 6	27,260 18 5	30,189 15	2,726 10 9
- - -	- - -	1,580 15 0	- - -	- - -	1,272 2 0	- - -	- - -	9 12 0
6,297 Pack <sup>s</sup>	16,347 3 0	1,116 15 0	7,029½ Pack <sup>s</sup>	24,311 7 3	3,194 9 9	5,153 Pack <sup>s</sup>	17,293 12 3	2,895 8 5
2 Chests	14 0 0	29 6 0	14 Hf. C <sup>s</sup>	119 0 0	84 0 0	- - -	- - -	- - -
442 Pack <sup>s</sup>	6,620 8 6	- - -	823 Pack <sup>s</sup>	11,005 14 6	- - -	449 Pack <sup>s</sup>	5,376 4 0	- - -
1 Box.	17 1 0	6 8 9	- - -	- - -	- - -	- - -	- - -	- - -
- - -	1,22,954 12 0	6,432 7 9	- - -	1,38,058 10 9	10,503 10 6		96,137 9 9	8,866 8 3

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7. In the above Statement your Honourable Court will perceive that Wines and Spirituous Liquors are not included, as the Duty upon them must always have special Reference to the Levy of Excise Duties upon the Vend of Spirits, and the Reduction of the Customs Duty levied upon their Import by Sea had never been made a Question.

8. Excluding Wines and Spirits, the Realization on Imports assessed above Five per Cent. have averaged about a Lac and Twenty thousand Rupees. We did not feel prepared, on many Accounts, to entertain any new Scheme, at this particular Time, which might be based on Propositions for the Reduction of existing Rates, under Expectation that the Relief from Duty would produce an

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some of these Articles, and the general Imposition of Five per Cent. on them, as upon other unspecified Articles of Import, in enhancement of the present Duty of Three and a Half per Cent. on such Articles, a very material Improvement might not be made in the Principle of the Tariff, with manifest Benefit also to the Revenue. The proper Time, however, as it seemed to us, for entertaining such Propositions, would be on the Receipt of the expected Reports upon the Customs System of Port St. George, when the Establishment of a general uniform Scheme for the whole of India would come of necessity under Consideration.

9. In his Report on the Results of the Acts of 1835 and 1836, the Collector of Customs of Calcutta took occasion to point out the Inconvenience and Trouble attending the Drawback Rules, in their Application to the System of bonding and warehousing as proposed to be introduced in Calcutta; and Mr. Walker suggested that the Government should by Preference follow the Example of England, and abolish the Drawback, either wholly or with the Reservation of some few specified Goods.

10. The Board of Customs also supported this Recommendation, and proposed the entire Abolition of Drawbacks, recommending, in lieu of an Adjustment of Duty, and Levy of the One Eighth reserved Duty on Re-exports, as now established by Law for imported Goods, that, when warehoused and bonded, the Re-export should be free, the Import Duty being entirely excused; but that the Privilege of free Re-export should be confined to bonded Goods.

11. The Grounds of these Recommendations were, first, the peculiar Situation of Calcutta, which prevented it ever being resorted to merely as an Entrepôt; and, secondly, the Prevention of Frauds, real or apprehended. The Re-export Trade with Drawback was stated to have fallen chiefly into the Hands of Jews, Arabs, and Native Merchants, and to be carried on by them under Circumstances not exempt from the Suspicion of much Fraud. Approving the Grounds of these Recommendations, we propose to take the Subject into our mature Consideration when the Revision above referred to shall be in hand. We remarked that the Schedule established for Bengal having been extended to Bombay, the Question of so important a Change as the Abolition of Drawbacks was not one affecting this Presidency only, but if adopted here the Modification must be so framed as to be applied equally to that Island. We trust that the Reports and other Papers expected from Madras will enable us to enter, at no distant Date, upon the proposed Revision. In the meantime, we have desired the Deputy Governor of Bengal to direct the Chamber of Commerce and Managing Committee of the Bonded Warehouse Association to be consulted, through the Board of Customs, upon the projected Change in regard to Drawbacks, in order that the Mercantile Community might have Notice of the Matter having been brought forward for Consideration, and that we might have the Benefit of their Objections or Remarks when the Question should be brought again before us. We shall communicate our further Proceedings on this Subject for the Information of your Honourable Court in due Course.

12. Upon the Subject of the Customs Duties of the North-western Provinces, still levied on the Jumra Line, we have not much at present to add to our previous Reports and Notices. The only Occasion in which the Customs

Revenue

Revenue of the North-western Provinces has been recently brought before us was upon a Reference from the Governor General for those Provinces, asking our Opinion upon certain Recommendations of the Western Board of Revenue, embracing the following Points: First, whether to establish a fixed Valuation List for the Levy of Inland Duties, in supercession of the Rule in Section 15. of Regulation IX. of 1810, requiring separate Books of Rates for each Collectorship; and, secondly, whether to narrow the List of Articles subject to Duty, to which the Governor General appeared inclined, or to add to it Nine fresh Articles, as suggested by the Western Board.

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13. In conformity with our Orders, the Secretary of this Department submitted a Note on this Occasion (a Copy of which was transmitted to the Governor General); bringing to Notice the several Points connected with this Branch of the Public Resources which required the Decision of Government. To this Document we beg to request the particular Attention of your Honourable Court.

Cons. 1839,  
2d Jan., Nos. 1. to 3.

14. We concurred in the Suggestions of this Note, so far as to think it necessary to provide by Legislative Enactment for the Changes which had been introduced in the Management of the Inland Customs of the North-western Provinces within the last few Years, and we thought that it would be very insufficient, and of bad Appearance, to take up any isolated Point like the present proposed Change in the Mode of valuing Goods, leaving untouched those other more important Changes which had been introduced, and were acted upon without any Law. We were however of opinion, that before preparing a Draft of Act for the Purpose stated it would be necessary for the Government of India finally to decide whether to maintain the Jumna Lines of Chokies for the Levy of Inland Duties upon the System in force. On this Head we determined to consult the Governor General, and we observed to his Lordship, that we were disposed to view favourably the Suggestions in the Note above referred to which submitted the Expediency of confining the Levy of Duty on Merchandize to the Interchange of the Productions of East and West Hindostan at a single Custom House at Mirzapore or Allahabad, in preference to maintaining the irregular Line now guarded along the Jumna; but that in case of such a Change a Line of Chokies must still be maintained for Protection of the Salt Revenue, and some stringent Rules would require to be established in respect to the Transit and Store of that particular Article, separately from the Tax on general Commerce. We were also of opinion, that whether the existing Jumna Line were maintained, or the single proposed central Custom House substituted, the Suggestion in the Secretary's Note for reducing all the Duties above Five per Cent. to that Rate was deserving of early Consideration.

15. The Necessity of abolishing the Rowannah System consequent upon the Discontinuance of the Mart and Route Principle in the Levy of these Duties was likewise very apparent, and we expressed a Wish that the Western Board should be called upon to state whether Rowannahs were still given, and likewise in what Form, and under what Securities against Fraud, the Duties were levied upon Goods which merely crossed the guarded Line without approaching the Custom House.

16. With respect to the Question, whether the Levy of Duties should be confined certain gruff Articles, or be made to comprehend every thing in the Shape of Merchandize; we were inclined to defer to his Lordship's Judgment, and preferred to narrow the List; but we regarded the Question as one of Revenue entirely, and depending on the Ability of the Government to relinquish at present any Part of its Receipts. The Question immediately mooted by the Western Board, viz. the Expediency of establishing a fixed Valuation List, we remarked would turn in a great measure upon the Decision whether to levy Duties at One Custom House only, or along the whole of an extended Line; for that in the latter Case it would be essential that the Trouble and Disputes attending a Valuation according to fluctuating Market Prices should be avoided as much as possible; but if the Goods were to be of necessity opened and examined at a Custom House there would not be the same Objection to a Valuation by Declaration, which, in the Case of Piece Goods of numerous

Qualities



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Qualities and very varying Prices, had been found necessary in the Calcutta and at most other Custom Houses in which the Attempt had been made to establish fixed Valuation Lists.

17. The above were the principal Points which suggested themselves to us as calling for an early Decision; and we remarked to the Right Honourable the Governor General that we could not but take some Shame to ourselves for having allowed the Subject of these Duties to remain so long unsettled by any new Law, notwithstanding that the Changes of System had been successfully brought under the Notice of the Government of India. We are expecting daily to receive the Sentiments of the Right Honourable the Governor General and his Lordship's final Decision on the Subject, and shall not fail to report our subsequent Proceedings.

We have, &c.

(Signed) W. MORISON.  
T. C. ROBERTSON.  
W. W. BIRD.

No. 15.

No. 15.

Extract SEPARATE REVENUE LETTER from the COURT of DIRECTORS to the GOVERNMENT of INDIA, dated 25th September (No. 2.) 1839.

India, Sep, Revenue, 4th Aug. (No. 12.) 1837, Paras. 7 to 13.  
 ——— 15th Nov. (No. 20.) Whole.  
 ——— 10th Jan. (No. 1.) 1838, Whole.  
 ——— 12th Sept. (No. 12.) Paras. 2 to 15.  
 ——— Ditto Paras. 16 & 18.  
 ——— Ditto Paras. 25 to 27.  
 ——— Ditto Paras. 32 to 34.  
 ——— Ditto Paras. 35 to 39.  
 India, Leg, Letter, 12th June (No. 8.) 1837, Paras. 62 & 63.  
 ——— 16th April (No. ) 1838, Paras. 7 to 9.  
 ——— 20th Aug. (No. ) Paras. 46 to 48.  
 Bombay, Rev. Letter, 6th Sept. (No. 22.) Whole.  
 India, ——— 9th July (No. ) Paras. 18 to 21.

1. We now reply to the Letters noted in the Margin, which report the Measures you have adopted, under the Recommendation of the Committee for the Revision of Customs and Town Duties, so far as they relate to the Presidency of Bombay.

2. The Abolition of the Transit Duties, under Act I. of 1838, has our entire Approbation. We also approve of the further Provisions of that Act for the Regulation of the Sea Customs, which appear to be generally satisfactory to the Mercantile Community, although we observe that certain Points have been suggested to your Consideration by the Chamber of Commerce as requiring Alteration.

3. The Point principally insisted on by the Chamber is the Propriety of remodelling that Section of the Act which requires a Certificate of the Duty having been paid on Import before Permission to re-export free can be granted. While we concur in your Remarks, "that the fit Time for introducing an experimental additional Check of this Kind is evidently, that of granting Relief from other Disadvantages to which the Trade of the Presidency has hitherto been subject," we are at the same Time of opinion, that the Necessity of any additional Checks for the Security of the Revenue should be made clearly apparent before having recourse to them. All Forms and Precautions of this Nature must necessarily operate as Impediments to the Freedom of Commerce, and as Inducements to the Merchants to resort to Bribery, in order that accidental Irregularities may be passed over by those whose Duty it is to notice them. In the present Case, however, it appears to us that the Rule cannot be relaxed without Danger, even with respect to Articles of a Description which might be clearly identified as having necessarily passed through the Custom House unless illicitly introduced upon the Island, and especially with the Admission of the Bombay Government before us, that notwithstanding the increased Efficiency of the Customs Establishment a considerable contraband Trade is carried on in Ganga, as had been the Case in Tobacco before the Duties on that Article were lowered from Ten and a Half to Three Rupees per Bombay Maund. We observe, however, that a wide Discretion



Discretion is left to the Collector of Customs in respect to the Nature of the Proof of Payment of the Duties which he will require, and we doubt not that the Law will be administered by that Officer with the utmost Indulgence to the Merchants, consistently with the Security of the Revenue and the Protection of the fair Trader.

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4. We agree in the Propriety of maintaining the Duty on Cotton at Bombay (at least for the present, or until you shall be enabled to effect a general Equalization of the Duties throughout India,) at Nine Annas per Maund, being the nearest Equivalent to the Rate of Duty leviable under the former Schedule.

5. We are glad to observe that the Imposition of Eight Annas per Maund Duty on Salt by Act XXVII. of 1837 appears likely to lead to favourable Results in a financial point of view, without any equivalent Diminution of the Comforts of the People. We learn, from the "Report of the Commerce of Bombay for 1837-38," transmitted with the Letter from the Government of that Presidency dated the 10th August, No. 16. of 1838, that "since the Imposition of the new Duty on Salt the Revenue derived from that Article has amounted to 27,738R. 2A. 5P. for the Three Months of February, March, and April, while during the same Period of the previous Year the Quantity sold at the Government Shops amounted to 3,938R. 4A. 5P." and that "the Fears that were entertained at the Time this Duty was imposed of its proving intolerably burdensome to the poorer Classes of the Natives do not appear to have been realized."

7. We approve of the Appointment of Mr. Borradaile to inquire into the Town Duties under the Bombay Presidency, and we concur in the Sentiments expressed by you in your Secretary's Letter to that Government conveying your Sanction of that Appointment; and we trust that under the Provisions of the Regulations now in force the Trade of that Presidency may soon be in such a prosperous Condition as to admit of a great Modification of the Town Duties, if not the entire Abolition of all such as are not absolutely required for local Purposes.

No. 16.

No. 16.

Extract SEPARATE LETTER from the COURT of DIRECTORS to the GOVERNMENT of INDIA, dated 17th December (No. 4.) 1839.

(Revenue.)

Letter dated 22d February (No. 4.) 1837, Whole.

29th March (No. 5.) Para. 14.

12th April (No. 6.) Para. 18.

26th — (No. 7.) Whole.

4th August (No. 12.) Paras. 1 to 6.

23d — (No. 12.) Para. 21.

6th Sept. (No. 12.) Whole.

15th Nov. (No. 19.) Whole.

19th March (No. 3.) 1838, Para. 33.

12th Sept. (No. 12.) Paras. 28, 29.

30th April (No. 7.) 1839, Whole.

19th Dec. (No. 14.) 1836, Whole.

Para. 1. We now reply to the Letters and Paragraphs noted in the Margin, which report your Proceedings connected with the Revision of the Customs, Transit, and Town Duties, and with the Enactment of Act XXV. of 1836, for the Establishment of the Bonded Warehousing System.

2. We have already noticed the Measures which you have adopted, under the Recommendation of the Committee for the Revision of Customs and Town Duties, so far as they relate to the Presidency of Bombay, in our Despatch dated the 25th September (No. 2.) 1839.

Letter dated 6th Sept. (No. 16.) 1837, Whole.

— 30th April (No. 7.) 1839, Whole.

Results of the Operation of Acts XVII. of 1835, and XIV. of 1837, on the Customs Receipts of the Bengal Presidency.

3. You have now furnished us with a full Report of the Results of the Change of System in Bengal for the first complete Year during which it has been in operation, which, considering that the Period in question was for many Reasons unfavourable for commercial Enterprizes, we cannot but consider to be highly satisfactory.

8. You have now furnished us with a full Report of the Results of the Change of System in Bengal for the first complete Year during which it has been in operation, which, considering that the Period in question was for many Reasons unfavourable for commercial Enterprizes, we cannot but consider to be highly satisfactory.

L.  
The Government  
of India  
and  
The Court of  
Directors.  
No. 16.

	1835-36.	1836-37.	1837-38.
	Co. R.	Co. R.	Co. R.
Gross Receipts	37,94,519	36,06,585	33,14,247
Deduct for Salt	8,54,501	11,53,827	10,30,640
Receipts of Ordinary Merchandize	29,40,018	24,52,758	22,83,607
Charges and Disbursements	8,90,966	7,20,812	4,76,347
Net Revenue	20,49,052	17,31,946	18,07,260

\* From the Table in the Margin it will be seen that the net Revenue derived from Customs in 1837-38 exceeded that of 1836-37 by 75,314 Rupees, and fell short of the Receipts of 1835-36, the last Year of the old System, by only 2,31,792 Rupees; and when we consider that of the gross

Receipts of the latter Year no less a Sum than 16,29,606 Rupees was derived from the Inland Customs, there is every Reason to anticipate that the Amount sacrificed by their Relinquishment will be speedily made up from the Receipts arising from external Commerce.

4. We shall abstain from remarking on those Points which you have reserved for future Consideration, viz. the Propriety of reducing the Duty on those Articles which are now subject to Rates exceeding Five per Cent., and the Expediency of abolishing Drawbacks, either wholly, or with the Reservation of some few specified Articles, until those Questions shall be regularly brought before us.

Letter dated 30th April (No. 7.)  
1837, Paras. 12 to 17.

Proceedings connected with  
Customs Duties in the N. W.  
Provinces.

5. The State of Confusion into which the Management of this Branch of Revenue has been allowed to fall is by no means creditable to the local Government. Duties have been discontinued, and again collected, without any sufficient Authority, and the whole System of the Administration of the Department has been re-constructed on Principles altogether new, and wholly at variance with the Regulations of 1810, which still remain in full Force. It is evident that this State of Things can be no longer allowed to continue, and that whatever System you may finally determine on adopting must be properly established on a legal Footing.

6. The main Point for Consideration is the Expediency, or otherwise, of maintaining the Jumna Frontier Line. The Arguments against the Continuance of that Line contained in the Note of Mr. Secretary Prinsep are of considerable Weight, but we have not sufficient Information to enable us to judge how far the present System may be safely superseded by that which he recommends in its Stead; viz., to confine the Levy of Duty on Merchandize to the Interchange of the Productions of East and West Hindostan at a single Custom House at Mirzapore or Allahabad, a Measure which you state you are disposed to view favourably.

Mirzapore - Rs. 4,89,055.  
Saharunpore - 1,05,142.  
Hodul - 69,953.  
Delhi - 2,77,042.  
Humnulpore - 2,85,360.  
Agra - 1,78,635.

7. From the Table given by Mr. Prinsep of the Collections at the various Custom Houses in the North-western Provinces (exclusive of Allahabad, of which the Returns had not been received,) it would appear that (not including the Duty on Salt, for the Collection of which under any Circumstances separate Provision must be made,) the Collections at Mirzapore greatly exceeded those at any of the other Stations. In the event of this Locality being decided upon for the Levy of Duty, and the Discontinuance of the other Custom Houses, the Trade on the Ganges to Oude and the Doab, which is now altogether free, would be brought under Taxation, and much of the Commerce which now pays Duty at the other Custom Houses would still have to pass through Mirzapore, and would be equally subject to Duty as at present.

8. This Question once settled, there will be no material Difficulty in disposing of the minor Points which were referred by the Governor General for your Opinion, and we trust that on the Receipt of his Lordship's Reply to your Letter no Time will be lost in establishing this Branch of Revenue on a satisfactory Footing.

Proceedings connected  
with the Revision of the  
Customs and Town Duties  
of the Madras Presidency.

9. It is satisfactory to us to find that, previously to the Receipt of our Despatch of the 7th June 1837, you had determined in favour of the specific Course of Reform of the Inland Duties of the Madras Presidency which in that Letter we directed to be pursued.

10. The

10. The Relief which has been afforded to the Inland Trade of Madras consists in relinquishing the Duty on Salt Fish, Turmeric, and Garlic, (all being Articles of Consumption with the poorest Classes,) and also on all other Articles which did not yield an Average of 3,500 Rupees in the whole Presidency, or a larger Sum than 500 Rupees in any One District. By this Measure the List of Commodities subject to Duty (which formerly comprised almost every Article sold in the Bazaars) is reduced to Thirty-five, which include all the staple Articles of Trade in the Country.

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of India  
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11. The estimated Loss of Revenue is about Six Lacs and a Half; but this cannot be taken as a Measure of the Relief which the People will obtain, not merely from the cheaper Rate at which they will be supplied with most Articles required for domestic Consumption, and by a Removal of a Portion at least of the Restrictions which have pressed upon their Industry, but also by obviating in some degree the Necessity for that constant and vexatious Interference on the Part of the inferior Customs Officers which cannot be altogether separated from any System of Taxation on internal Commerce.

12. You have not yet proceeded beyond this Measure, which you observe "cannot be regarded as final," but only "as a Step in advance towards the "desired Assimilation with the State of Things in Bengal," in consequence of the unaccountable Delay of the Madras Government to furnish you with the Information necessary to enable you to decide on certain other proposed Changes principally affecting the Sea Customs of that Presidency, and with the Draft of Act required to carry them into effect, which were called for so long since as the 21st June 1837, and which had not reached you on the 30th April 1839, the Date of the last Letter under Reply.

Letters dated

29th March (No. 5.) 1837, Para. 14.  
12th April (No. 6.) Para. 18.  
23d Aug. (No. 13.) Para. 21.  
15th Nov. (No. 19.) Whole.  
19th March (No. 3.) 1838, Para. 33.

Abstracts of the Proceedings of the Post Office and Customs Committee transmitted in continuation of those already sent. Dissolution of the Committee on the 1st December 1837 reported.

Secretary to Government in the General Department, the Returns still expected in regard to the Abkarree Revenue, and of assisting generally in carrying into execution the other Measures which have been introduced at the Suggestion of the Committee, or are still in progress in the Post Office and Customs Departments.

Messrs. Siddons - } Bengal Establishment.  
— Young - }  
— Trevelyan - }  
— Babington - Madras Ditto.  
— Crawford } Bombay Ditto.  
— Borradaile }

13. The Committee having nearly brought their important Labours to a Close, and Mr. Crawford's Services being required at his own Presidency, in consequence of his Appointment to the important Office of Accountant General at Bombay, you resolved to dispense with their further Attendance at Calcutta, retaining however the Services of Captain Taylor, the Secretary to the Committee, for the Purpose of arranging, under the Superintendence of the

14. We approve this Arrangement; and we fully concur in the Acknowledgments which you directed to be tendered to the Members of the Committee for the valuable Reports which they had furnished, and for

the Assistance which they had rendered in the Revision of the important Departments submitted to their Investigation.

No. 17.

No. 17.

Extract SEPARATE LETTER from the GOVERNMENT of INDIA, dated 4th December (No. 18.) 1839.

3. The Right Honourable the Governor General having suggested the Propriety of calling the Attention of the Governments of Fort St. George and Bombay to the Delay which had taken place in submitting their Reports and Propositions on the further Measures to be adopted in regard to the Systems of Transit and Town Duties obtaining in those Presidencies, we addressed the Governments of Fort St. George and Bombay on the Subject, and we at the

Cons. 19th Jun  
1839, Nos. 3. to  
India Sep. Lett  
(No. 12.) 1838,  
12th September  
Para. 25. to 29.  
India Sep., Lett  
(No. 17.) 1839,  
same 9th Nov. Para.

The Government  
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same Time requested the Government of the North-western Provinces to call the Attention of the local Authorities to the Points remaining for Regulation in connexion with the Transit Duties of those Provinces, in order that their Report might be laid before the Government of India with those from Madras and Bombay, so that the Measures instituted upon Receipt of the expected Reports from the last-named Governments might embrace the whole Subject in its Bearing on all the Presidencies.

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## II.

No. 18.

LETTER from Lord ELLENBOROUGH to the CHAIRMAN and DEPUTY CHAIRMAN  
of the EAST INDIA COMPANY.

11.  
The  
India Board  
and  
The Court of  
Directors.  
—  
No. 18.

Gentlemen,

India Board, 18th March 1835.

The Court of Directors and this Board have on more than One Occasion intimated to the Local Government their Wish that the People of India might be relieved from the Transit Duties ; but that Measure has not hitherto been adopted.

The Report lately made by Mr. Trevelyan upon the Inland Customs and Town Duties of the Bengal Presidency enables us to estimate the whole Extent of the Injury which these Duties bring upon Trade, and at the same Time to calculate the immediate Effect which their Abolition would produce upon the Revenue.

To that Report I request that you will direct the Attention of the Court.

It would be impossible for me to state in a Letter the Substance of that able Document, which contains a full Exposition of Facts, and a luminous Commentary upon them ; but it may be convenient that I should place before the Court some of the more important Particulars.

It is unnecessary for me to observe upon the extreme Importance to India of encouraging the Cotton Manufacture, which has of late Years been so nearly superseded by the Importation of British Cottons.

While the Cotton Manufactures of England are imported into India on Payment of a Duty of Two and a Half per Cent., the Cotton Manufactures of India are subjected to a Duty on the raw Material of Five per Cent., to a further Duty on Yarn of Seven and a Half per Cent., to an additional Duty upon the manufactured Article of Two and a Half per Cent., and, finally, to another Duty of Two and Half per Cent. if the Cloth should be dyed after the Rowannah has been taken out for it as White Cloth.

Thus altogether the Cotton Goods of India may pay Seventeen and a Half per Cent.

We have been endeavouring to improve the Leather Manufactures of India, but our Efforts are to no inconsiderable Extent counteracted by the Duties which have been suffered to remain.

The raw Hide pays Five per Cent., on being manufactured into Leather it pays Five per Cent. more, and when the Leather is made into Boots and Shoes a further Duty is imposed of Five per Cent. Thus in all there is a Duty of Fifteen per Cent.

We desire that, at the earliest Period consistent with the Safety of the West Indian Colonies, the Sugar of India may be admitted on Payment of the same Duty which may be imposed upon West Indian Sugar ; but in what Manner do we continue to treat our own Sugar ? On being imported into a Town it pays Five per Cent. in Customs, and Five per Cent. in Town Duty, and when manufactured it pays on Exportation from the same Town Five per Cent. more ; in all Fifteen per Cent.

It is unnecessary to multiply Instances. The Effect of these and similar Duties is virtually to prohibit the Manufacture in Towns of all Articles not absolutely required for their own Consumption ; to confine Manufactures to the Place where the raw Material is produced ; and by such Restrictions, much more than by any Tax actually levied, to depress the productive Industry of the People.

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The  
India Board  
and  
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Not less than 235 separate Articles are subjected to Inland Duties; the Tariff includes almost every thing of personal or domestic Use; and its Operation, combined with the System of Search, is of the most vexatious and offensive Character, without materially benefiting the Revenue.

The Power of Search, if really exercised by every Custom House Officer, would put a Stop to internal Trade, by the Delay it must necessarily occasion. It is not exercised, except for the Purpose of Extortion. The Salary of the Officers employed is too small to secure their Honesty. The System gives Advantages to the great Capitalist over the small Trader. The small Trader cannot afford the necessary Bribes: the Capitalist employs an Agent to negotiate the undisturbed Passage of his Goods.

The Effect upon national Morals is yet more serious than the Effect upon national Wealth. Every Merchant, every Manufacturer, and every Traveller, is, as it were, compelled, for the Security of his Property, or the Protection of his personal Comfort, and not unfrequently for that of the Feelings of the Females of his Family, to enter into unlawful Collusion with the Officers of Government.

It is a System which demoralizes our own People, and which appears to excite the Aversion of all the Foreign Traders of Asia.

All the Maritime Imports of the Presidency of Bengal, having once paid the Import Duty, may by Law be taken Duty-free throughout the Interior. But the Practice is widely different. Exposed, like other Articles, to the Power of Search, they are in fact subjected to whatever Duty the Custom House Officers may impose in redemption of the Delay they may inflict. This was not always so. Under the Government of Lord Cornwallis the Intercourse was free; these Duties were imposed at a subsequent Period of financial Difficulty, and I am disposed to think that the best thing we can do for the Relief of present financial Difficulty is to remove them.

You will find, on Investigation, that the Revenue actually produced by Duties strictly internal is far from considerable, and certainly not such as to be deemed a Compensation, if indeed any thing could be so, for the Vexation occasioned by the System of the Transit Duties, and for their injurious Effect upon the Morals and Industry of the People.

Duties levied upon the Import and Export of Goods across the Land and Sea Frontiers are totally distinct from Duties levied in the Interior. It is from the last Branch of Duties that the Evils to which I have adverted are derived.

Both Branches produced in the Year 1830-31 the following Sums:

	Rupees.
In the Lower Provinces	13,90,696
In the Western Provinces	28,43,776
In the Delhi Territory	5,07,054
	<hr/> 47,41,526

In order to show the Receipt from Duties strictly internal, the following Deductions must be made from the above total Produce Duty levied on Goods which crossed the

	Rupees.
Seharunpore Frontier	72,093
Delhi Frontier	7,05,602
Agra	13,03,475
Bundelcund	3,00,000
Allahabad	85,421
Mirzapore	1,43,092
Calcutta Export	6,75,224
Bonded Rowannahs	1,11,078
Drawbacks	2,49,406
	<hr/> 36,45,391

To which may be added the extra Duty levied on Salt at Allahabad, as that Duty forms Part of a Tax it is necessary to maintain, and which is managed by separate Officers. That extra Duty amounted in 1830-31 to 4,15,009 Rs., making



making a total Receipt of 40,60,400 Rs., which, deducted from the total Sum stated above, leaves 6,81,126 Rs. as the Amount of Duties strictly internal.

The Expense of collecting these Duties appears to have amounted to 4,06,986 Rupees, making their net Produce only 2,74,140 Rupees.

The Report contains Suggestions for the Improvement of the Mode of collecting the Public Dues from the Meerut and Agra Salt Manufactures, and of realizing the extra Duty on Salt at Allahabad, and the Forest Revenue.

It is not improbable that the Deficit above stated to arise by the Abolition of the Internal Duties may be more than covered by these suggested Improvements; but I admit that I look to the Compensation for this first apparent Loss, not so much in these or any other improved Modes of collecting the Revenue, as in the Freedom of internal Trade, and in the Impulse which that Freedom will give to productive Industry. It is from these Sources alone that we can reasonably expect the Recovery of the Land Revenue now diminishing, and a profitable Export of the raw Produce and Manufactures of India; Results essential to the Maintenance of our Public Credit. It is probable that the Funds for the Purposes to which the Town Duties are now applied could be much more advantageously raised, where necessary, in a different Manner.

These Duties, partial in their Operation, tend to repel Commerce from the very Ports to which it would most naturally direct itself.

I am far from thinking that, concurrently with the Abolition of the Internal Duties, it may not be necessary to revise and strengthen the Custom House Establishments upon the Land Frontier, which fortunately in its whole Extent presents unusual Facilities for the Enforcement of a strict System for the Prevention of illicit Trade.

The River Jumna, the Delhi Canal, the Mujjuffghur Lake, the Rewah Hills, the Soud Hill, and the River Chumbul, all contribute their Obstacles, and enable us to form a preventive Line of Demarcation between Countries of great Extent, which, differing materially from each other in their Products, afford almost unlimited Means of Commercial Intercourse.

The levying of Duties on the Export of the Produce of India by Sea is a Subject for separate Consideration. My Impression is, that in the increased Facility of Remittance, and in the general Benefit their Removal would confer upon Trade, we should even financially be Gainers by their Abolition.

We are in a Position in which we cannot remain. We cannot proceed much further in Reductions of Expense otherwise than by a minute and watchful Attention to all the Details of our Establishments, by which ultimately I trust we may affect a large Saving; but at the present Moment we cannot by any sudden Stroke materially diminish our Charges.

To increase Taxation is impossible. It already presses but too heavily upon the People, aggravated, as it seems to be, by a Deficiency of Circulating Medium.

To remain without an Effort to redeem ourselves from the financial Difficulties which the recent Measure of the Legislature has either occasioned or increased would be at once unworthy and ruinous. We have but One Course; that of relieving the People from undue Pressure, by giving Freedom to internal Trade.

It is in the improved Condition of the Country, and in that alone, that we can find the Resources which will preserve us from Bankruptcy.

We may at once by our own Authority give entire Liberty to the internal Communication of Sixty Millions of People. Industrious, possessing a fertile Country traversed in its whole Extent by a navigable River, inaccessible to Foreign War, and protected in their Property by an impartial Administration of the Laws, the Inhabitants of Bengal would thus obtain, by the enlightened Policy of their Government, more extensive Means of public Prosperity than are enjoyed by any other Nation in the World; but I trust that no lengthened Period will elapse before, by the Influence of our Example, we shall induce the neighbouring States within and beyond the Indus to adopt similar Measures.

I look forward, sanguinely perhaps, but yet confidently, to the Time when the whole Peninsula of India will, without Detriment to the Independence of any State within its Limits, be, as regards the Commercial Intercourse of its Population, One great Empire.



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But before we can proceed to advise other Nations to reform their System of internal Taxation we must at least reform our own, and make that perfect which appears at present to be inferior to the System of every State in Asia, with the single Exception of Lahore.

I am very desirous that the Court should take immediate Steps with a view to the Commencement of this great Work; and I request that you will move them to direct the Government of Bengal to repeal at once all the strictly internal Duties to which I have particularly drawn your Attention.

It is very desirable that this should be the first Act of Lord Heytesbury's Government. I feel convinced that it would materially assist his Lordship in all his future Measures, not merely by its direct Operation upon the Prosperity of the People, but by the Satisfaction which it would give to the whole Country.

I have confined myself in this Letter to recommending the immediate Abolition of the Transit Duties in Bengal only, because I am not yet in possession of the full Information I require with respect to the Nature and Operation of similar Duties in the Presidencies of Fort Saint George and Bombay; but the Principle applies to all India, and I regret every Hour which passes over the Head of this recognized Abuse.

I have, &c.  
(Signed) ELLENBOROUGH.

No. 19.

No. 19.

LETTER from the SECRETARY of the EAST INDIA COMPANY to the SECRETARY  
to the INDIA BOARD.

Sir,

East India House, 2d April 1835.

I am commanded by the Court of Directors to communicate, through you, to the Board of Commissioners for the Affairs of India, that the Letter of the President of the Board of the 18th ultimo to the Chairman and Deputy Chairman, relative to the Subject of Transit Duties in India, has been laid before them, and that in their Opinion it would not, under present Circumstances, be expedient to take the Question out of the Hands of the Government of India.

2. The President of the Board remarks, that the Indian Government is well aware of the Opinion entertained by the Home Authorities of the injurious Effects which attend the levying of this Impost, and their Desire to see it abolished whenever it can be considered safe to do so. The Court think it would be premature and inexpedient to go further than this, by giving peremptory Instructions on such a Subject to the Local Government.

3. Moreover, the Court are not yet in possession of the Document particularly referred to in the Letter of the President (the Paper drawn up by Mr. Trevelyan), though it is mentioned in a Minute of the Governor General, dated 15th July 1834.

4. A still stronger Reason, in their Opinion, for suspending active Interference here at the present Moment, is the Information they have received that the Supreme Government, under a strong Sense of the Evils to which the Court have formerly called their Attention, have actually taken up the Subject, and have resolved to explore it fully, and to adopt whatever Course may appear the most expedient for the Removal of any existing Evils incidental to the System under which the Transit Duties are at present collected.

5. By a Letter from the Supreme Government, recently received, the Court find it has been resolved, "that the entire Question of the Customs and Duties shall be taken up immediately by the Council of India; that in aid of this Design a Committee shall be formed, consisting of an Officer from each Presidency; and that the necessary Communications have been made to the Presidencies of Fort Saint George and Bombay."

6. In these Circumstances it does not appear to the Court that it would be safe or expedient to do more than to convey without Delay their Authority to the Indian Government to carry into immediate Effect whatever Measures may appear to them, after full Inquiry, most fit to be adopted to deliver the internal Traffic of India from any Inconveniences or Obstructions to which it may be exposed under the present System of taxing it by means of Custom House or Transit Duties.

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India Board  
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Directors.

No. 19.

I have, &c.  
(Signed) P. AUBER,  
Secretary.

W. M. Praed, Esq.  
&c. &c. &c.



ACCOUNTS  
OF  
THE QUANTITY AND VALUE  
OF  
OPIUM, WOOLLENS, COTTON GOODS, AND ALL  
OTHER ARTICLES  
*IMPORTED INTO CANTON,*  
AND OF  
TEA, AND ALL OTHER ARTICLES, AND OF TREASURE,  
*EXPORTED FROM CANTON,*  
BY THE EAST INDIA COMPANY AND PRIVATE TRADERS  
RESPECTIVELY;  
ALSO OF  
All Bills drawn upon INDIA and LONDON by the  
SELECT COMMITTEE at CANTON ;  
AND ALSO OF  
The EXPORTS and IMPORTS of FOREIGN NATIONS at the  
PORT of CANTON ;  
*In each Year from 1820, inclusive.*

## L I S T.

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## No. 1.

AN ACCOUNT of the QUANTITY and VALUE of OPIUM, WOOLLENS, COTTON GOODS, and other Articles, imported into CANTON by the EAST INDIA COMPANY and PRIVATE TRADERS respectively, in each Year, from 1820 inclusive to the latest Time to which the same can be made out.

Description of Articles.	1820-21.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Cotton	Peculs, 75,595	1,341,150	Peculs, 118,255	1,898,781	Peculs, 193,850	3,239,931
Opium	-	-	Chests, 3,337	6,486,000	Chests, 3,337	6,486,000
Tin	-	-	Peculs, 4,162	83,240	Peculs, 4,162	83,240
Iron	Peculs, 10,103	47,990	-	4,012	-	14,115
Lead	-	14,613	-	100	-	66,044
Steel	-	-	-	1,185	-	14,713
Cutlery	-	-	-	5,917	-	96,000
Pepper	-	7,586	-	91,030	-	1,185
Spices	-	-	-	35,967	-	5,917
Rattans	-	-	-	395,637	-	43,553
Betel Nut	-	-	-	100	-	486,667
Putchuck	-	-	-	10,196	-	100
Sharks Fins, Fish Maws, and Stock Fish.	-	-	-	45,882	-	8,800
Sandal Wood	Peculs, 9,959	139,430	-	50,914	-	10,196
Black and Red Wood	-	-	-	127,285	-	45,882
Saltpetre	-	-	-	162,840	-	50,914
Ivory	-	-	-	3,730	-	162,840
Quicksilver	-	-	-	138,785	-	3,730
Pearls, Cornelians, Coral, and Amber.	-	-	-	4,403	-	318,785
Glass Ware and Window Glass	-	-	-	57,239	-	14,362
Broad Cloth	Pieces, 12,171	1,141,706	-	824	-	196,669
Long Ells and Worleys	-	129,400	-	5,356	-	5,356
Camlets	-	15,830	-	2,376	-	924
Sundry Woollens	-	-	-	15,444	-	2,376
India Piece Goods	-	-	-	119,427	-	15,444
Cotton Goods	Pieces, 4,925	11,840	-	1,551	-	119,427
Cotton Yarn	-	-	-	1,941	-	98,991
Handkerchiefs	-	-	-	Value,	-	236,316
Skins and Furs	-	-	-	-	-	-
Flints	-	-	-	-	-	-
Myrrh	-	-	-	-	-	-
Olibanum	-	-	-	-	-	-
Prussian Blue	-	-	-	-	-	-
Smalts	-	-	-	-	-	-
Cutch	-	-	-	-	-	-
Cochineal	-	-	-	-	-	-
Camphor	-	-	-	-	-	-
Stick Lac	-	-	-	-	-	-
Cudbear	-	-	-	-	-	-
Dragons Blood, Gum Gogal, Birds Nests, Ginseng, Bêche de Mer, and Teak.	-	-	-	-	-	-
Rice	-	-	-	-	-	-
Clocks and Watches	-	-	-	-	-	-
Straits Produce, &c. (not separated).	-	-	-	-	-	-
Sundry Articles (not enumerated).	-	-	-	-	-	-
Dollars	Value,	2,754,083	-	-	-	-
	Sp. Drs.	7,622,639	Sp. Drs.	10,127,718	Sp. Drs.	17,750,357

## No. 1.—Quantity and Value of Opium, &amp;c. imported into Canton by the East India Company, &amp;c.—continued.

Description of Articles.	1821-22.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Cotton	Peculs, 147,838	1,890,400	Peculs, 242,618	3,113,942	Peculs, 390,456	5,004,432
Opium	—	—	— 2,744	4,166,250	— 2,744	4,166,250
Tin	— 2,060	43,257	— 8,087	161,740	— 10,147	204,897
Iron	— 24,817	68,247	— 2,020	6,060	— 26,837	74,307
Lead	— 8,393	50,361	— 3,291	19,746	— 11,684	70,107
Steel	—	—	— 96	624	— 96	624
Cutlery	—	—	—	—	—	—
Pepper	— 7,894	102,624	— 19,928	278,992	— 27,822	381,616
Spices	—	—	—	—	—	—
Rattans	—	—	— 18,627	69,851	— 18,627	69,851
Betel Nut	—	—	— 17,999	62,997	— 17,999	62,997
Putchuck	—	—	— 3,979	119,370	— 3,979	119,370
Sharks Fins, Fish Maws, and Stock Fish.	—	—	— 3,806	155,097	— 3,806	155,097
Sandal Wood	—	—	— 2,761	35,893	— 2,761	35,893
Black and Red Wood	—	—	— 3,906	22,485	— 3,906	22,485
Saltpetre	—	—	— 3,205	22,435	— 3,205	22,435
Ivory	—	—	— 549	41,175	— 549	41,175
Quicksilver	—	—	—	—	—	—
Pearls, Cornelians, Coral, and Amber.	—	—	Value,	265,380	Value,	265,380
Glass Ware and Window Glass	—	—	—	—	—	—
Broad Cloth	Pieces, 13,320	1,012,528	—	—	Pieces, 13,320	1,012,528
Long Ells and Worleys	— 139,980	1,472,471	—	—	— 139,980	1,472,471
Camlets	— 19,000	494,000	—	—	— 19,000	494,000
Sundry Woollens	—	—	—	—	—	—
India Piece Goods	—	—	Pieces, 300	2,400	— 300	2,400
Cotton Goods	Cases, 129	13,620	—	—	Cases, 129	13,620
Cotton Yarn	—	—	—	—	—	—
Handkerchiefs	—	—	— 5,170	23,265	Pieces, 5,170	23,265
Skins and Furs	—	—	—	—	—	—
Flints	—	—	Peculs, 792	1,584	Peculs, 792	1,584
Myrrh	—	—	— 134	4,020	— 134	4,020
Olibanum	—	—	— 6,297	59,821	— 6,297	59,821
Prussian Blue	—	—	—	—	—	—
Smalts	—	—	—	—	—	—
Cutch	—	—	— 2,168	10,840	— 2,168	10,840
Cochineal	—	—	— 36	28,800	— 36	28,800
Camphor	Peculs, 7	18,687	— 1½	4,050	— 8½	22,737
Stick Lac	—	—	—	—	—	—
Cudbear	—	—	—	—	—	—
Dragons Blood	—	—	— 30	360	— 30	360
Gum Gogal	—	—	— 600	2,100	— 600	2,100
Birds Nests	—	—	— 12	36,000	— 12	36,000
Ginseng	—	—	— 2	130	— 2	130
Bêche de Mer	—	—	—	—	—	—
Teak	—	—	—	—	—	—
Rice	—	—	— 1,161	2,960	— 1,161	2,960
Clocks and Watches	—	—	—	—	—	—
Straits Produce, &c. (not separated).	—	—	—	—	—	—
Sundry Articles (not enumerated).	—	—	Value,	404,987	Value,	404,987
Dollars	—	—	—	47,000	—	47,000
	Sp. Drs.	5,166,285	Sp. Drs.	9,170,294	Sp. Drs.	14,336,579



## No. 1.—Quantity and Value of Opium, &amp;c. imported into Canton by the East India Company, &amp;c.—continued

Description of Articles.	1822-23.					
	East India Company.		Private Traders. *		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Cotton	Peculs, 50,126.	685,444	Peculs, 175,322	2,295,939	Peculs, 225,448	2,981,383
Opium	—	—	— 5,968	9,399,000	— 5,968	9,399,000
Tin	— 4,793	95,433	— 6,991	146,811	— 11,784	242,244
Iron	— 12,108	30,269	— 1,982	5,946	— 14,090	36,215
Lead	— 8,399	54,594	— 252	1,764	— 8,651	56,358
Steel	—	—	—	—	—	—
Cutlery	—	—	—	—	—	—
Pepper	— 7,977	99,710	— 20,591	267,683	— 28,568	367,393
Spices	—	—	—	—	—	—
Rattans	—	—	— 12,701	50,804	— 12,701	50,804
Betel Nut	—	—	— 54,105	216,420	— 54,105	216,420
Putchuck	—	—	— 3,588	86,112	— 3,588	86,112
Sharks Fins, Fish Maws, and Stock Fish.	—	—	— 4,911	159,192	— 4,911	159,192
Sandal Wood	— 5,684	90,958	— 1,893	22,716	— 7,577	113,674
Black and Red Wood	—	—	— 9,570	38,728	— 9,570	38,728
Saltpetre	—	—	— 6,984	31,920	— 6,984	31,920
Ivory	—	—	— 307	16,885	— 307	16,885
Quicksilver	—	—	— 441	28,665	— 441	28,665
Pearls, Corals, Coral, and Amber.	—	—	Value,	150,000	Value,	150,000
Glass Ware and Window Glass	—	—	—	—	—	—
Broad Cloth	Pieces, 6,642	499,004	—	—	Pieces, 6,642	499,004
Long Ells and Worleys	— 23,279	181,620	—	—	— 23,279	181,620
Camlets	— 11,340	294,840	—	—	— 11,340	294,840
Sundry Woollens	—	—	—	—	—	—
India Piece Goods	—	—	—	—	—	—
Cotton Goods	—	—	—	—	—	—
Cotton Yarn	—	—	—	—	—	—
Handkerchiefs	—	—	—	—	—	—
Skins and Furs	—	—	—	—	—	—
Flints	—	—	Peculs, 10,075	20,150	Peculs, 10,075	20,150
Myrrh	—	—	— 10	280	— 10	280
Olibanum	—	—	— 7,257	72,570	— 7,257	72,570
Prussian Blue	—	—	—	—	—	—
Smalts	—	—	— 316	6,320	— 316	6,320
Cutch	—	—	— 186	744	— 186	744
Cochineal	—	—	— 8	5,600	— 8	5,600
Camphor	—	—	— 9	22,500	— 9	22,500
Stick Lac	—	—	—	—	—	—
Cudbear	—	—	—	—	—	—
Dragons Blood	—	—	—	—	—	—
Gum Gogal	—	—	—	—	—	—
Birds Nests	—	—	— 20	60,000	— 20	60,000
Ginseng	—	—	—	—	—	—
Bêche de Mer	—	—	— 50	6,500	— 50	6,500
Teak	—	—	—	—	—	—
Rice	—	—	— 1,000	2,000	— 1,000	2,000
Clocks and Watches	—	—	—	—	—	—
Straits Produce, &c. (not separated).	—	—	—	—	—	—
Sundry Articles (not enumerated).	—	—	Value,	150,000	Value,	150,000
Dollars	—	—	—	—	—	—
	Sp. Drs.	2,031,872	Sp. Drs.	13,268,249	*Sp. Drs.	15,300,121

## No. 1.—Quantity and Value of Opium, &amp;c. imported into Canton by the East India Company, &amp;c.—continued.

Description of Articles.	1823-24.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Cotton	Peculs, 117,530	1,796,825	Peculs, 137,013	2,283,550	Peculs, 254,543	4,080,375
Opium	—	—	Chests, 5,930	7,288,600	Chests, 5,930	7,288,600
Tin	— 486	10,696	Peculs, 4,234	105,850	Peculs, 4,720	116,546
Iron	— 19,134	86,104	— 2,413	12,065	— 21,547	98,169
Lead	— 15,708	116,541	— 723	5,061	— 16,431	121,602
Steel	—	—	—	—	—	—
Cutlery	—	—	—	—	—	—
Pepper	— 8,578	89,355	— 21,862	218,620	— 30,440	307,975
Spices	—	—	— 291	23,280	— 291	23,280
Rattans	—	—	— 20,886	62,658	— 20,886	62,658
Betel Nut	—	—	— 36,316	181,580	— 26,316	181,580
Putehuck	—	—	— 2,774	51,319	— 2,774	51,319
Sharks Fins, Fish Maws, and Stock Fish.	—	—	— 4,171	137,160	— 4,171	137,160
Sandal Wood	— 5,605	72,858	— 3,093	37,116	— 8,698	109,974
Black and Red Wood	—	—	— 3,741	14,964	— 3,741	14,964
Saltpetre	—	—	— 885	4,867	— 885	4,867
Ivory	—	—	— 574	37,310	— 574	37,310
Quicksilver	—	—	— 1,157	68,263	— 1,157	68,263
Pearls, Cornelians, Coral, and Amber.	—	—	Value,	88,000	Value,	88,000
Glass Ware and Window Glass	—	—	—	—	—	—
Broad Cloth	Pieces, 12,430	872,172	—	—	Pieces, 12,430	872,172
Long Ells and Worleys	— 157,703	1,475,228	—	—	— 157,703	1,475,228
Camlets	— 11,986	275,998	—	—	— 11,986	275,998
Sundry Woollens	Value	478,002	—	—	Value,	478,002
India Piece Goods	—	—	—	—	—	—
Cotton Goods	— 2,700	24,057	—	—	— 2,700	24,057
Cotton Yarn	—	—	—	—	—	—
Handkerchiefs	—	—	—	—	—	—
Skins and Furs	—	—	—	—	—	—
Flints	—	—	Peculs, 2,331	2,331	Peculs, 2,331	2,331
Myrrh	—	—	—	—	—	—
Olibanum	—	—	— 2,007	11,038	— 2,007	11,038
Prussian Blue	—	—	—	—	—	—
Smalts	—	—	— 351	11,934	— 351	11,934
Cutch	—	—	— 908	3,842	— 908	3,842
Cochineal	—	—	— 29	21,025	— 29	21,025
Camphor	—	—	— 1/2	1,550	— 1/2	1,550
Stick Lac	—	—	—	—	—	—
Cudbear	—	—	—	—	—	—
Dragons Blood	—	—	—	—	—	—
Gum Gogal	—	—	—	—	—	—
Birds Neats	—	—	— 14 1/2	50,750	— 14 1/2	50,750
Ginseng	—	—	—	—	—	—
Bêche de Mer	—	—	— 7	287	— 7	287
Teak	—	—	—	—	—	—
Rice	—	—	—	—	—	—
Clocks and Watches	—	—	—	—	—	—
Straits Produce, &c. (not separated).	—	—	—	—	—	—
Sundry Articles (not enumerated).	—	—	Value,	230,822	Value,	230,822
Dollars	Value,	957,218	—	119,468	—	1,076,386
	Sp. Drs.	6,255,054	Sp. Drs.	11,073,010	Sp. Drs.	17,328,064

No. 1.—Quantity and Value of Opium, &c. imported into Canton by the East India Company, &c.—*continued.*

Description of Articles.	1824-25.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Cotton	Peculs, 102,892	1,796,471	Peculs, 194,591	3,378,315	Peculs, 297,483	5,174,786
Opium	-	-	Chests, 7,170	5,515,000	Chests, 7,170	5,515,000
Tin	-	-	Peculs, 48,726	374,520	Peculs, 18,726	374,520
Iron	— 25,025	83,901	— 1,411	63,349	— 26,436	147,250
Lead	— 15,941	132,839	— 1,114	9,169	— 17,055	142,308
Steel	—	—	—	—	—	—
Cutlery	—	—	—	—	—	—
Pepper	— 6,384	62,244	— 29,000	261,000	— 35,384	323,244
Spices	-	-	— 700	53,000	— 700	53,000
Rattans	-	-	— 14,000	56,000	— 14,000	56,000
Betel Nut	-	-	— 29,834	119,336	— 29,834	119,336
Putchuck	-	-	— 10,000	170,000	— 10,000	170,000
Sharks Fins, Fish Maws, and Stock Fish.	-	-	— 3,400	103,600	— 3,400	103,600
Sandal Wood	— 3,642	56,447	— 10,000	110,000	— 13,642	166,447
Black and Red Wood	—	—	—	—	—	—
Saltpetre	-	-	— 2,529	11,380	— 2,529	11,380
Ivory	-	-	— 920	59,800	— 920	59,800
Quicksilver	-	-	— 344	18,920	— 344	18,920
Pearls, Cornelians, Coral, and Amber.	-	-	Value,	315,170	Value,	315,170
Glass Ware and Window Glass	—	—	—	—	—	—
Broad Cloth	Pieces, 13,701	973,827	-	-	Pieces, 13,701	973,827
Long Ells and Worleys	— 153,000	1,474,028	-	-	— 153,000	1,474,028
Carplets	— 12,000	276,000	-	-	— 12,000	276,000
Sundry Woollens	-	-	-	-	-	-
India Piece Goods	-	-	Pieces, 530	7,950	— 530	7,950
Cotton Goods	-	-	—	—	—	—
Cotton Yarn	-	-	—	—	—	—
Handkerchiefs	-	-	—	—	—	—
Skins and Furs	Skins, 26,968	115,483	-	-	Skins, 26,968	115,483
Flints	-	-	Peculs, 1,397	2,095	Peculs, 1,397	2,095
Myrrh	-	-	— 92	2,760	— 92	2,760
Olibanum	-	-	— 600	3,600	— 600	3,600
Prussian Blue	—	—	—	—	—	—
Smalts	-	-	— 11	350	— 11	350
Cutch	-	-	— 652	2,934	— 652	2,934
Cochineal	—	—	—	—	—	—
Camphor	-	-	Catties, 260	9,100	Catties, 260	9,100
Stick Lac	—	—	—	—	—	—
Cudbear	—	—	—	—	—	—
Dragons Blood	-	-	Peculs, 100	5,000	Peculs, 100	5,000
Gum Gogal	—	—	—	—	—	—
Birds Nests	-	-	Catties, 718	21,540	Catties, 718	21,540
Ginseng	—	—	—	—	—	—
Bêche de Mer	—	—	—	—	—	—
Teak	-	-	Value,	5,535	Value,	5,535
Rice	-	-	Peculs, 5,000	10,000	Peculs, 5,000	10,000
Clocks and Watches	—	—	—	—	—	—
Straits Produce, &c. (not separated).	—	—	—	—	—	—
Sundry Articles (not enumerated).	-	-	Value,	271,480	Value,	271,480
Dollars	-	-	-	63,356	-	63,356
	Sp. Drs.	4,971,240	Sp. Drs.	11,024,559	Sp. Drs.	15,995,799

No. 1.—Quantity and Value of Opium, &amp;c. imported into Canton by the East India Company, &amp;c.—continued.

Description of Articles.	1825-26.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Cotton	Peculs, 98,235	1,771,792	Peculs, 270,286	4,275,826	Peculs, 368,521	6,047,618
Opium	- - -	- - -	Chests, 11,050	9,782,500	Chests, 11,050	9,782,500
Tin	- - -	- - -	Peculs, 17,000	357,000	Peculs, 17,000	357,000
Iron	- 37,929	123,835	- - -	- - -	- 37,929	123,835
Lead	- 26,161	183,914	Peculs, 888	7,548	- 27,049	191,462
Steel	- - -	- - -	- - -	- - -	- - -	- - -
Cutlery	- - -	- - -	Value,	2,175	Value,	2,157
Pepper	- 7,681	69,128	- 27,800	236,300	- 35,481	305,428
Spices	- - -	- - -	- 470	37,600	- 470	37,600
Rattans	- - -	- - -	- 16,744	58,604	- 16,744	58,604
Betel Nut	- - -	- - -	- 27,161	108,644	- 27,161	108,644
Putehuck	- - -	- - -	- 9,000	135,000	- 9,000	135,000
Sharks Fins, Fish Maws, and Stock Fish.	- - -	- - -	- 5,491	156,270	- 5,491	156,270
Sandal Wood	- - -	- - -	- 6,000	72,000	- 6,000	72,000
Black and Red Wood	- - -	- - -	- 2,000	10,000	- 2,000	10,000
Saltpetre	- - -	- - -	- 3,300	19,800	- 3,300	19,800
Ivory	- - -	- - -	- 760	60,800	- 760	60,800
Quicksilver	- - -	- - -	- 420	25,200	- 420	25,200
Pearls, Cornelians, Coral, and Amber.	- - -	- - -	Value,	162,000	Value,	162,000
Glass Ware and Window Glass	- - -	- - -	- - -	3,500	- - -	3,500
Broad Cloth	Pieces, 19,266	1,296,868	Yards, 28,810	57,620	Pieces, 19,266 Yards, 28,810	1,354,488
Long Ells and Worleys	- 176,080	1,693,300	- - -	- - -	Pieces, 176,080	1,693,300
Camlets	- 17,000	449,000	- - -	- - -	- 17,000	449,000
Sundry Woollens	- - -	- - -	- - -	- - -	- - -	- - -
India Piece Goods	- - -	- - -	- - -	- - -	- - -	- - -
Cotton Goods	- 658	2,632	Value,	18,000	Value,	20,632
Cotton Yarn and Handkerchiefs	- - -	- - -	- - -	- - -	- - -	- - -
Skins and Furs	Skins, 23,820	119,666	Value,	8,890	Value,	128,556
Flints	- - -	- - -	Peculs, 1,250	1,875	Peculs, 1,250	1,875
Myrrh	- - -	- - -	- - -	- - -	- - -	- - -
Olibanum	- - -	- - -	- 800	4,000	- 800	4,000
Prussian Blue	- - -	- - -	- - -	- - -	- - -	- - -
Smalts	- - -	- - -	- 50	900	- 50	900
Catch	- - -	- - -	- 650	2,925	- 650	2,925
Cochineal	- - -	- - -	- - -	- - -	- - -	- - -
Camphor	- - -	- - -	Catties, 850	31,450	Catties, 850	31,450
Stick Lac	- - -	- - -	- - -	- - -	- - -	- - -
Cudbear	- - -	- - -	- - -	- - -	- - -	- - -
Dragons Blood	- - -	- - -	- - -	- - -	- - -	- - -
Gum Gogal	- - -	- - -	- - -	- - -	- - -	- - -
Birds Nests	- - -	- - -	- 400	14,000	- 400	14,000
Ginseng	- - -	- - -	- - -	- - -	- - -	- - -
Bêche de Mer	- - -	- - -	Peculs, 11	451	Peculs, 11	451
Teak	- - -	- - -	- - -	- - -	- - -	- - -
Rice	Value,	16,684	- - -	- - -	Value,	16,684
Clocks and Watches	- - -	- - -	- - -	- - -	- - -	- - -
Straits Produce, &c. (not separated).	- - -	- - -	- - -	- - -	- - -	- - -
Sundry Articles (not enumerated).	- - -	- - -	Value,	50,000	Value,	50,000
Dollars	- - -	- - -	- - -	- - -	- - -	- - -
	Sp. Drs.	5,726,819	Sp. Drs.	15,700,878	Sp. Drs.	21,427,697

## No. 1.—Quantity and Value of Opium, &amp;c. imported into Canton by the East India Company, &amp;c.—continued.

Description of Articles.	1826-27.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Cotton	Peculs, 133,048	2,053,984	Peculs, 342,735	5,153,561	Peculs, 475,783	7,207,545
Opium	—	—	Chests, 9,969	9,269,826	Chests, 9,969	9,269,826
Tin	—	—	Peculs, 3,798	87,354	Peculs, 3,798	87,354
Iron	— 40,330	171,111	— 1,181	5,314	— 41,511	176,725
Lead	— 25,317	189,880	— 2,565	14,107	— 27,882	203,987
Steel	—	—	—	—	—	—
Cutlery	—	—	—	—	—	—
Pepper	— 1,027	8,730	— 7,132	51,707	— 8,159	60,437
Spices	—	—	— 205	13,325	— 205	13,325
Rattans	—	—	— 30,766	153,830	— 30,766	153,830
Betel Nut	—	—	— 45,867	137,601	— 45,867	137,601
Putchuck	—	—	— 3,161	41,132	— 3,161	41,132
Sharks Fins, Fish Maws, and Stock Fish	—	—	— 4,378	130,670	— 4,378	130,670
Sandal Wood	Peculs, 157	3,763	— 8,352	200,448	— 8,509	204,211
Black and Red Wood	—	—	— 1,300	6,500	— 1,300	6,500
Saltpetre	—	—	— 6,500	39,000	— 6,500	39,000
Ivory	—	—	— 880	70,400	— 880	70,400
Quicksilver	—	—	Value,	25,000	—	25,000
Pearls, Cornelians, Coral, and Amber.	—	—	—	67,000	—	67,000
Glass Ware and Window Glass	—	—	—	5,000	—	5,000
Broad Cloth	Pieces, 20,289	1,273,261	Yards, 15,300	19,125	Pieces, 20,289 Yards, 15,300	1,292,586
Long Ells and Worleys	— 197,940	1,917,077	Pieces, 350	2,800	Pieces, 198,290	1,919,877
Camlets	— 13,300	423,702	—	—	— 13,300	423,702
Sundry Woollens	—	—	—	—	—	—
India Piece Goods	—	—	—	—	—	—
Cotton Goods	— 6,400	50,200	— 7,047	42,282	— 13,447	92,482
Cotton Yarn	—	—	—	—	—	—
Handkerchiefs	—	—	—	—	—	—
Skins and Furs	—	—	Value,	30,000	Value,	30,000
Flints	—	—	—	—	—	—
Myrrh	—	—	—	—	—	—
Olibanum	—	—	Peculs, 408	2,040	Peculs, 408	2,040
Prussian Blue	—	—	—	—	—	—
Smalts	—	—	—	—	—	—
Cutch	—	—	— 600	2,700	— 600	2,700
Cochineal	—	—	—	—	—	—
Camphor	—	—	Catties, 651	16,275	Catties, 651	16,275
Stick Lac and Cudbear	—	—	—	—	—	—
Dragons Blood	—	—	—	—	—	—
Gum Gogal	—	—	—	—	—	—
Birds Nests	—	—	— 400	11,200	— 400	11,200
Ginseng	—	—	—	—	—	—
Bêche de Mer	—	—	Peculs, 55	1,375	Peculs, 55	1,375
Teak	—	—	—	—	—	—
Rice	—	—	— 5,996	17,988	— 5,996	17,988
Clocks and Watches	—	—	—	—	—	—
Straits Produce, &c. (not separated).	—	—	—	—	—	—
Sundry Articles (not enumerated).	—	—	Value	91,672	—	91,672
Dollars	—	—	—	—	—	—
	Sp. Drs.	6,092,008	Sp. Drs.	15,709,232	Sp. Drs.	21,801,240

## No. 1.—Quantity and Value of Opium, &amp;c. imported into Canton by the East India Company, &amp;c.—continued.

1827-28.

Description of Articles.	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Cotton	Peculs, 140,589	1,848,928	Peculs, 270,538	3,480,083	Peculs, 411,127	5,329,011
Opium	—	—	Chests, 10,271	11,243,496	Chests, 10,271	11,243,496
Tin	—	—	Peculs, 3,019	60,380	Peculs, 3,019	60,380
Iron	— 30,251	144,950	— 4,188	10,470	— 34,439	155,420
Lead	— 30,231	172,780	— 2,084	12,334	— 32,315	185,284
Steel	—	—	—	—	—	—
Cutlery	—	—	—	—	—	—
Pepper	—	—	— 44,252	99,764	— 14,252	99,764
Spices	—	—	— 196	11,760	— 196	11,760
Rattans	—	—	— 14,614	73,070	— 14,614	73,070
Betel Nut	—	—	— 31,800	71,550	— 31,800	71,550
Putchuck.	—	—	— 1,334	16,008	— 1,334	16,008
Sharks Fins, Fish Maws, and Stock Fish.	—	—	— 2,276	54,450	— 2,276	54,450
Sandal Wood	Pecul., 1,867	22,400	— 5,150	103,000	— 7,017	125,400
Black and Red Wood	—	—	— 700	4,200	— 700	4,200
Saltpetre.	—	—	— 1,200	6,600	— 1,200	6,600
Ivory	—	—	— 762	60,960	— 762	60,960
Quicksilver	—	—	—	—	—	—
Pearls, Cornelians, Coral, and Amber.	—	—	Value,	100,200	Value,	100,200
Glass Ware and Window Glass	—	—	—	—	—	—
Broad Cloth	Pieces, 12,462	768,960	Yards, 25,724	34,467	Pieces, 12,462 } Yards, 25,724 }	803,427
Long Ells and Worleys	— 106,060	858,000	Value,	25,775	Value,	883,775
Camlets	— 4,700	136,300	—	—	— 4,700	136,300
Sundry Woollens	Bales, 17	962	—	—	Bales, 17	962
India Piece Goods	—	—	Value,	66,487	Value,	173,587
Cotton Goods	Pieces, 15,300	107,100	—	14,000	—	14,000
Cotton Yarn	—	—	—	—	—	—
Handkerchiefs	—	—	—	—	—	—
Skins and Furs	—	—	—	—	—	—
Flints	—	—	Peculs, 3,552	7,104	Peculs, 3,552	7,104
Myrrh	—	—	— 48	720	— 48	720
Olibanum	—	—	— 522	2,610	— 522	2,610
Prussian Blue	—	—	—	—	—	—
Smalts	—	—	—	—	—	—
Outch	—	—	—	—	—	—
Cochineal	—	—	—	—	—	—
Camphor	—	—	—	—	—	—
Stick Lac and Cudbear	—	—	—	—	—	—
Dragons Blood	—	—	—	—	—	—
Gum Gogal	—	—	—	—	—	—
Birds Nests	—	—	—	—	—	—
Ginseng	—	—	—	—	—	—
Bêche de Mer	—	—	—	—	—	—
Teak	—	—	— 3,000	6,000	— 3,000	6,000
Rice	—	—	Value,	84,000	Value,	84,000
Clocks and Watches	—	—	—	—	—	—
Straits Produce, &c. (not separated).	—	—	—	195,985	—	195,985
Sundry Articles (not enumerated).	—	—	—	—	—	—
Dollars	—	—	—	—	—	—
	Sp. Drs.	4,060,380	Sp. Drs.	15,845,643	Sp. Drs.	19,906,023

## No. 1—Quantity and Value of Opium, &amp;c. imported into Canton by the East India Company, &amp;c.—continued.

1828-29.

Description of Articles.	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Cotton	Peculs, 169,425	2,096,815	Peculs, 325,530	3,767,340	Peculs, 494,955	5,864,155
Opium	-	-	Chests, 11,409	10,908,852	Chests, 11,409	10,908,852
Tin	-	-	Peculs, 5,737 } Boxes, 550 }	120,415 }	Peculs, 5,737 } Boxes, 550 }	120,415 }
Iron	— 29,377	104,147	Peculs, 401	1,604	Peculs, 29,778	105,751
Lead	— 25,183	136,410	— 1,193	6,859	— 26,376	143,269
Steel	—	—	—	—	—	—
Cutlery	—	—	—	—	—	—
Pepper	-	-	— 3,750	26,250	— 3,750	26,250
Spices	-	-	Value,	9,050	Value,	9,050
Rattans	-	-	Peculs, 18,463	73,852	— 18,463	73,852
Betel Nut	-	-	— 32,914	90,513	— 32,914	90,513
Pythuck	-	-	— 1,213	19,408	— 1,213	19,408
Sharks Fins, Fish Maws, and Stock Fish.	-	-	— 6,605	152,090	— 6,605	152,090
Sandal Wood	— 3,326	91,480	— 9,892	197,810	— 13,218	289,320
Black and Red Wood	-	-	— 6,378	31,890	— 6,378	31,890
Saltpetre	-	-	— 120	720	— 120	720
Ivory	-	-	— 694	48,580	— 694	48,580
Quicksilver	-	-	— 55	4,015	— 55	4,015
Pearls, Cornelians, Coral, and Amber.	-	-	Value,	376,806	Value,	376,806
Glass Ware and Window Glass	—	—	—	—	—	—
Broad Cloth	Pieces, 15,417	1,021,576	Pieces, 2,519	75,570	Pieces, 17,936	1,097,146
Long Ells and Worleys	— 160,000	1,344,444	— 1,000	8,000	— 161,000	1,352,444
Camlets	— 12,141	335,640	— 600	19,800	— 12,741	355,440
Sundry Woollens	—	—	—	—	—	—
India Piece Goods	—	—	—	—	—	—
Cotton Goods	— 7,650	46,665	Value,	119,742	Value,	196,407
Cotton Yarn	Peculs, 675	22,950	Peculs, 630	35,280	Peculs, 1,305	58,230
Handkerchiefs	—	—	—	—	—	—
Skins and Furs	—	—	—	—	—	—
Flints	—	—	—	—	—	—
Myrrh	-	-	— 291	4,410	— 291	4,410
Olibanum	-	-	— 327	1,635	— 327	1,635
Prussian Blue	—	—	—	—	—	—
Smalts	—	—	—	—	—	—
Cutch	-	-	— 2,435	12,175	— 2,435	12,175
Cochineal	-	-	— 84	46,620	— 84	46,620
Camphor	—	—	—	—	—	—
Stick Lac and Cudbear	—	—	—	—	—	—
Dragons Blood	—	—	—	—	—	—
Gum Gogal	—	—	—	—	—	—
Birds Nests	—	—	—	—	—	—
Ginseng	—	—	—	—	—	—
Bêche de Mer	—	—	—	—	—	—
Teak	—	—	—	—	—	—
Rice	-	-	Value,	14,100	Value,	14,100
Clocks and Watches	-	-	-	53,562	-	53,562
Straits Produce, &c. (not separated).	—	—	—	—	—	—
Sundry Articles (not enumerated).	-	-	-	116,250	-	116,250
Dollars	—	—	—	—	—	—
	Sp. Drs.	5,200,127	Sp. Drs.	16,373,228	Sp. Drs.	21,573,355



## No. 1.—Quantity and Value of Opium, &amp;c. imported into Canton by the East India Company, &amp;c.—continued.

Description of Articles.	1829-30.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Cotton	Peculs, 119,692	1,739,752	Peculs, 256,313	3,335,760	Peculs, 376,095	5,075,512
Opium	- - -	- - -	Chests, 15,643	13,468,924	Chests, 15,643	13,468,924
Tin	- - -	- - -	Peculs, 5,954	115,367	Peculs, 5,954	115,367
	- - -	- - -	Boxes, 497	- - -	Chests, 497	- - -
Iron	— 22,641	81,508	Peculs, 2,792	11,168	Peculs, 25,433	92,676
Lead	— 21,448	116,175	— 2,701	13,525	— 24,149	129,700
Steel and Cutlery	- - -	- - -	- - -	- - -	- - -	- - -
Pepper	- - -	- - -	— 24,211	169,477	— 24,211	169,477
Spices	- - -	- - -	— 442	16,796	— 442	16,796
Ragans	- - -	- - -	— 28,911	86,733	— 28,911	86,733
Betel Nut	- - -	- - -	— 43,409	97,670	— 43,409	97,670
Patchuck	- - -	- - -	— 1,569	16,082	— 1,569	16,082
Sharks Fins, Fish Maws, and Stock Fish.	- - -	- - -	— 7,718	150,902	— 7,718	150,902
Sandal Wood	Peculs, 1,282	21,375	— 16,597	248,955	— 17,879	270,330
Black and Red Wood	- - -	- - -	— 8,118	24,354	— 8,118	24,354
Saltpetre	- - -	- - -	— 3,990	43,890	— 3,990	43,890
Ivory	- - -	- - -	— 358	22,196	— 358	22,196
Quicksilver	- - -	- - -	— 117	8,190	— 117	8,190
Pearls, Cornelians, Coral, and Amber.	- - -	- - -	Value,	266,023	Value,	266,023
Glassware and Window Glass	- - -	- - -	- - -	- - -	- - -	- - -
Broad Cloth	Pieces, 15,576	996,854	Pieces, 1,942	64,086	Pieces, 17,518	1,060,940
Long Ells and Worleys	— 120,000	996,671	- - -	- - -	— 120,000	966,671
Camlets	— 12,023	312,920	— 551	16,530	— 12,574	329,450
Sundry Woollens	Bales, 4	225	- - -	- - -	Bales, 4	225
India Piece Goods	- - -	- - -	- - -	- - -	- - -	- - -
Cotton Goods	Pieces, 22,750	165,050	Value,	47,503	Value,	212,553
Cotton Yarn	Peculs, 2,250	78,750	Peculs, 182	7,826	Peculs, 2,432	86,576
Handkerchiefs	- - -	- - -	- - -	- - -	- - -	- - -
Skins and Furs	- - -	- - -	Value,	7,660	Value,	7,660
Flints	- - -	- - -	- - -	- - -	- - -	- - -
Myrrh	- - -	- - -	- - -	- - -	- - -	- - -
Olibanum	- - -	- - -	— 2,447	9,788	— 2,447	9,788
Prussian Blue	- - -	- - -	- - -	- - -	- - -	- - -
Smalts	- - -	- - -	- - -	- - -	- - -	- - -
Cutch	- - -	- - -	- - -	- - -	- - -	- - -
Cochineal	- - -	- - -	— 46½	19,809	— 46½	19,809
Camphor	- - -	- - -	- - -	- - -	- - -	- - -
Stick Lac	- - -	- - -	- - -	- - -	- - -	- - -
Cudbear	- - -	- - -	- - -	- - -	- - -	- - -
Dragons Blood	- - -	- - -	- - -	- - -	- - -	- - -
Gum Gogal	- - -	- - -	- - -	- - -	- - -	- - -
Birds Nests	- - -	- - -	- - -	- - -	- - -	- - -
Ginseng	- - -	- - -	- - -	- - -	- - -	- - -
Bêche de Mer	- - -	- - -	- - -	- - -	- - -	- - -
Teak	- - -	- - -	- - -	- - -	- - -	- - -
Rice	- - -	- - -	— 4,322	6,483	— 4,322	6,483
Clocks and Watches	- - -	- - -	Value,	18,956	Value,	18,956
Straits Produce, &c. (not separated).	- - -	- - -	- - -	- - -	- - -	- - -
Sundry Articles (not enumerated).	- - -	- - -	Value,	117,494	- - -	117,494
Dollars	- - -	- - -	- - -	35,000	- - -	35,000
	Sp. Drs.	4,479,280	Sp. Drs.	18,447,147	Sp. Drs.	22,926,427

## No.1.—Quantity and Value of Opium, &amp;c. imported into Canton by the East India Company, &amp;c.—continued.

Description of Articles.	1830-31.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Cotton	Peculs, 146,788	1,821,276	Peculs, 351,409	3,796,288	Peculs, 498,197	5,617,564
Opium	- - -	- - -	Chests, 17,458 } Peculs, 243 }	12,222,525	{ Chests, 17,458 } { Peculs, 243 }	12,222,525
Tin	- - -	- - -	Peculs, 4,395 } Boxes, 880 }	89,670	{ Pecul, 4,395 } { Boxes, 880 }	89,670
Iron	— 25,152	75,455	Peculs, 4,510	18,010	Peculs, 29,662	93,495
Lead	— 14,589	68,892	— 971	5,340	— 15,560	74,232
Steel	- - -	- - -	— 318	3,498	— 318	3,498
Cutlery	- - -	- - -	- - -	- - -	- - -	- - -
Pepper	- - -	- - -	— 12,651	88,557	— 12,651	88,557
Spices	- - -	- - -	— 1,265	43,010	— 1,265	43,010
Rattans	- - -	- - -	— 8,924	26,772	— 8,924	26,772
Betel Nut	- - -	- - -	— 22,380	83,925	— 22,380	83,925
Putchuck	- - -	- - -	— 1,866	22,392	— 1,866	22,392
Sharks Fins, Fish Maws, and Stock Fish.	- - -	- - -	— 7,605	152,170	— 7,605	152,170
Sandal Wood	- - -	- - -	— 11,100	144,300	— 11,100	144,300
Black and Red Wood	- - -	- - -	- - -	- - -	- - -	- - -
Saltpetre	- - -	- - -	— 8,595	62,314	— 8,595	62,314
Ivory	- - -	- - -	— 86	6,020	— 86	6,020
Quicksilver	- - -	- - -	— 178	12,816	— 178	12,816
Pearls, Cornelians, Coral, and Amber.	- - -	- - -	Value,	111,469	Value,	111,469
Glass Ware and Window Glass	- - -	- - -	- - -	- - -	- - -	- - -
Broad Cloth	Pieces, 15,585	901,438	Pieces, 1,886	79,212	Pieces, 17,471	980,650
Long Ells and Worleys	— 150,100	1,146,827	— 200	1,600	— 150,300	1,148,427
Camlets	— 12,000	258,000	— 4,080	89,760	— 16,080	347,760
Sundry Woollens	- - -	- - -	- - -	- - -	- - -	- - -
India Piece Goods	- - -	- - -	- - -	- - -	- - -	- - -
Cotton Goods	— 30,000	150,000	— 16,936	99,181	— 46,936	249,748
Cotton Yarn	Peculs, 2,250	81,000	Peculs, 267	11,748	Peculs, 2,517	92,181
Handkerchiefs	- - -	- - -	- - -	- - -	- - -	- - -
Skins and Furs	- - -	- - -	Skins, 13,300	6,650	Skins, 13,300	6,650
Flints	- - -	- - -	- - -	- - -	- - -	- - -
Myrrh	- - -	- - -	Value,	4,400	Value	4,400
Olibanum	- - -	- - -	Peculs, 1,895	7,580	Pecul, 1,895	7,580
Prussian Blue	- - -	- - -	- - -	- - -	- - -	- - -
Smalts and Cutch	- - -	- - -	- - -	- - -	- - -	- - -
Cochineal	- - -	- - -	— 67	26,800	— 67	26,800
Camphor	- - -	- - -	Catties, 134	3,082	Catties, 134	3,082
Stick Lac and Cudbear	- - -	- - -	- - -	- - -	- - -	- - -
Dragons Blood	- - -	- - -	- - -	- - -	- - -	- - -
Gum Gogal	- - -	- - -	- - -	- - -	- - -	- - -
Birds Nests	- - -	- - -	- - -	- - -	- - -	- - -
Ginseng	- - -	- - -	- - -	- - -	- - -	- - -
Bêche de Mer	- - -	- - -	- - -	- - -	- - -	- - -
Teak	- - -	- - -	- - -	- - -	- - -	- - -
Rice	- - -	- - -	Peculs, 24,322	60,805	Peculs, 24,322	60,805
Clocks and Watches	- - -	- - -	- - -	- - -	- - -	- - -
Straits Produce, &c. (not separated).	- - -	- - -	- - -	- - -	- - -	- - -
Sundry Articles (not enumerated).	- - -	- - -	Value,	112,718	Value,	112,718
Dollars	- - -	- - -	- - -	55,000	- - -	55,000
	Sp. Drs.	4,502,888	Sp. Drs.	17,447,642	Sp. Drs.	21,950,530

## No. 1.—Quantity and Value of Opium, &amp;c. imported into Canton by the East India Company, &amp;c.—continued.

Description of Articles.	1831-32.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Cotton	Peculs, 91,974	1,086,840	Peculs, 851,206	3,842,935	Peculs, 443,180	4,929,775
Opium	-	-	Chests, 13,946	11,304,018	Chests, 13,946	11,304,018
Tin	-	-	Peculs, 5,032	110,163	Peculs, 5,032	110,163
	-	-	Boxes, 2,525		Boxes, 2,525	
Iron	— 25,189	68,012	Peculs, 13,482	47,187	Peculs, 38,671	115,199
Lead	— 28,528	126,794	— 1,398	6,965	— 29,926	133,759
Steel	-	-	— 2,101	15,758	— 2,101	15,758
Cutlery	-	-	—	-	—	-
Pepper	-	-	— 15,771	110,397	— 15,771	110,397
Spices	-	-	—	-	—	-
Rattans	-	-	— 6,349	17,459	— 6,349	17,459
Betel Nut	-	-	— 6,691	20,073	— 6,691	20,073
Patchuck	-	-	— 460	5,980	— 460	5,980
Sharks Fins, Fish Maws, and Stock Fish.	-	-	— 4,085	136,740	— 4,085	136,740
Sandal Wood	-	-	— 6,338	74,471	— 6,338	74,471
Black and Red Wood	-	-	—	-	—	-
Sulphure	-	-	— 7,068	49,476	— 7,068	49,476
Ivory	-	-	— 368	26,913	— 368	26,913
Quicksilver	-	-	— 178	12,460	— 178	12,460
Pearls, Cornelians, Coral, and Amber.	-	-	Value,	215,475	Value,	215,475
Glass Ware and Window Glass	—	—	—	—	—	—
Broad Cloth	Pieces, 15,594	836,570	Pieces, 7,816	242,296	Pieces, 23,410	1,078,866
Long Ells and Worleys	— 140,300	1,052,292	—	-	— 140,300	1,052,292
Camlets	— 12,040	234,868	— 2,621	70,767	— 14,661	305,635
Sundry Woollens	—	—	—	—	—	—
India Piece Goods	—	—	—	—	—	—
Cotton Goods	— 30,500	132,883	Value,	174,459	Value,	307,342
Cotton Yarn	Peculs, 3,600	146,856	Peculs, 1,252	52,584	Peculs, 4,852	199,470
Handkerchiefs	—	—	—	—	—	—
Skins and Furs	-	-	Skins, 20,580	9,850	Skins, 20,580	9,850
Flints	—	—	—	—	—	—
Myrrh	-	-	Value,	7,212	Value,	7,212
Olibanum	-	-	Peculs, 550	2,750	Peculs, 550	2,750
Prussian Blue	—	—	—	—	—	—
Smalts and Cutch	—	—	—	—	—	—
Cochineal	-	-	— 46	14,444	— 46	14,444
Camphor	—	—	—	—	—	—
Stick Lac	—	—	—	—	—	—
Cudbear	—	—	—	—	—	—
Dragons Blood	—	—	—	—	—	—
Gum Gogal	—	—	—	—	—	—
Birds Nests	—	—	—	—	—	—
Ginseng	—	—	—	—	—	—
Bêche de Mer	—	—	—	—	—	—
Teak	—	—	—	—	—	—
Rice	-	-	Peculs, 51,496	128,740	Peculs, 51,496	128,740
Clocks and Watches	-	-	Value,	11,785	Value,	11,785
Straits Produce, &c. (not separated).	—	—	—	—	—	—
Sundry Articles (not enumerated).	Value,	6,543	Value,	120,996	Value,	127,539
Dollars	-	-	-	16,200	-	16,200
	Sp. Drs.	3,691,688	Sp. Drs.	16,848,553	Sp. Drs.	20,540,241

## No.1.—Quantity and Value of Opium, &amp;c. imported into Canton by the East India Company, &amp;c.—continued.

1832-33.

Description of Articles.	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Cotton	Peculs, 102,108	1,424,443	Peculs, 324,942	4,048,132	Peculs, 427,050	5,472,575
Opium	-	-	Chests, 18,579	12,185,100	Chests, 18,579	12,185,100
Tin	-	-	Peculs, 5,991	91,429	Peculs, 5,991	91,429
	-	-	Boxes, 760		Boxes, 760	
Iron	Peculs, 25,173	45,311	Peculs, 6,276	18,828	Peculs, 31,449	64,139
Lead	— 24,560	109,155	— 2,056	8,738	— 26,616	117,893
Steel	-	-	— 1,027	6,162	— 1,027	6,162
Cutlery	-	-	-	-	-	-
Pepper	-	-	— 17,601	127,607	— 17,601	127,607
Spices	-	-	-	-	-	-
Rattans	-	-	— 14,918	41,024	— 14,918	41,024
Betel Nut	-	-	— 46,989	199,703	— 46,989	199,703
Putchuck	-	-	— 3,273	44,185	— 3,273	44,185
Sharks Fins, Fish Maws, and Stock Fish.	-	-	Value,	176,741	Value,	176,741
Sandal Wood	— 199	2,987	Peculs, 2,075	22,825	— 2,274	25,812
Black and Red Wood	-	-	— 7,497	14,991	— 7,497	14,991
Saltpetre	-	-	— 1,763	12,341	— 1,763	12,341
Ivory	-	-	— 378	23,436	— 378	23,436
Quicksilver	-	-	-	-	-	-
Pearls, Cornelians, Coral, and Amber.	-	-	Value,	111,851	Value,	444,851
Glass Ware and Window Glass	-	-	-	-	-	-
Broad Cloth	Pieces, 20,340	1,010,764	Pieces, 7,931	222,068	Pieces, 28,271	1,262,832
Long Pills and Worleys	— 150,000	1,104,166	— 850	7,900	— 150,850	1,112,066
Camlets	— 6,000	96,000	— 1,290	24,510	— 7,290	120,510
Sundry Woollens	-	-	-	-	-	-
India Piece Goods	-	-	-	-	-	-
Cotton Goods	Pieces, 32,000	144,000	Value,	206,141	Value,	350,141
Cotton Yarn	Peculs, 1,800	70,065	Peculs, 1,284	48,792	Peculs, 3,084	118,857
Handkerchiefs	-	-	-	-	-	-
Skins and Furs	-	-	Skins, 10,000	5,000	Skins, 10,000	5,000
Flints	-	-	-	-	-	-
Myrrh	-	-	-	-	-	-
Olibanum	-	-	Peculs, 4,608	26,496	Peculs, 4,608	26,496
Prussian Blue	-	-	-	-	-	-
Smalts	-	-	-	-	-	-
Cutch	-	-	— 800	5,600	— 800	5,600
Cochineal	-	-	— 46	12,880	— 46	12,880
Camphor	-	-	-	-	-	-
Stick Lac and Cudbear	-	-	-	-	-	-
Dragons Blood	-	-	-	-	-	-
Gum Gogal	-	-	-	-	-	-
Birds Nests	-	-	-	-	-	-
Ginseng	-	-	-	-	-	-
Bêche de Mer	-	-	-	-	-	-
Teak	-	-	-	-	-	-
Rice	-	-	Peculs, 70,118	147,248	— 70,118	147,248
Clocks and Watches	-	-	Value,	14,080	Value,	14,080
Straits Produce, &c. (not separated).	-	-	-	-	-	-
Sundry Articles (not enumerated).	-	-	Value,	71,184	-	71,184
Dollars	-	-	Value,	7,500	-	7,500
	Sp. Drs.	4,036,891	Sp. Drs.	18,265,495	Sp. Drs.	22,302,386

## No. 1.—Quantity and Value of Opium, &amp;c. imported into Canton by the East India Company, &amp;c.—continued.

Description of Articles.	1833-34.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Cotton	Peculs, 116,246	1,842,333	Peculs, 326,393	4,884,407	Peculs, 442,639	6,726,740
Opium	-	-	Chests, 17,613½	11,618,716	Chests, 17,613½	11,618,716
Tin	-	-	Peculs, 5,762	92,192	Peculs, 5,762	92,192
Iron	— 20,203	32,324	— 9,735	26,285	— 29,938	58,609
Lead	— 15,454	66,539	— 3,893	15,572	— 19,347	82,111
Steel	-	-	— 1,486	7,058	— 1,486	7,058
Cutlery	-	-	-	-	-	-
Pepper	-	-	— 23,122	190,757	— 23,122	190,757
Spices	-	-	— 629	16,846	— 629	16,846
Rattans	-	-	— 13,052	39,156	— 13,052	39,156
Betel Nut	-	-	— 57,025	142,562	— 57,025	142,562
Putchuck	-	-	— 2,105	28,417	— 2,105	28,417
Sharks Fins, Fish Maws, and Stock Fish.	-	-	— 6,820	216,132	— 6,820	216,132
Sandal Wood	-	-	— 3,680	41,400	— 3,680	41,400
Black and Red Wood	— 141	75	— 2,634	7,902	— 2,775	7,977
Saltpetre	-	-	— 6,044	54,396	— 6,044	54,396
Ivory	-	-	— 84	6,216	— 84	6,216
Quicksilver	-	-	-	-	-	-
Pearls, Cornelians, Coral, and Amber.	-	-	Value,	312,767	Value,	312,767
Glass Ware and Window Glass	-	-	-	12,508	-	12,508
Broad Cloth	Pieces, 17,640	873,212	Pieces, 9,574	268,072	Pieces, 27,214	1,141,284
Long Ells and Worleys	— 124,400	881,166	— 10,239	108,468	— 134,639	989,634
Camlets	— 4,960	84,320	— 571	13,418	— 5,531	97,738
Sundry Woollens	-	-	-	-	-	-
India Piece Goods	-	-	-	-	-	-
Cotton Goods	— 30,000	175,000	Value,	298,197	Value,	473,197
Cotton Yarn	Peculs, 1,800	91,800	Peculs, 1,344	53,760	Peculs, 3,144	145,560
Handkerchiefs	-	-	-	-	-	-
Skins and Furs	-	-	Skins, 18,069	17,306	Skins, 18,069	17,306
Flints	-	-	-	-	-	-
Myrrh	-	-	-	-	-	-
Olibanum	-	-	Peculs, 4,444	17,776	Peculs, 4,444	17,776
Prussian Blue	-	-	-	-	-	-
Smalts	-	-	— 325	25,025	— 325	25,025
Catch	-	-	-	-	-	-
Cochineal	-	-	— 42	14,280	— 42	14,280
Camphor, Stick Lac, Badbear, Dragons Blood, and Gum Gogal.	-	-	-	-	-	-
Birds Nests	-	-	— 630	13,230	— 630	13,230
Ginseng	-	-	-	-	-	-
Bêche de Mer	-	-	-	-	-	-
Teak	-	-	-	-	-	-
Rice	-	-	— 158,822	412,937	— 158,822	412,937
Clocks and Watches	-	-	Value,	50,713	Value,	50,713
Straits Produce, &c. (not separated).	-	-	-	-	-	-
Sundry Articles (not enumerated).	-	-	Value,	92,169	Value,	92,169
Dollars	-	-	Value,	20,500	Value,	20,500
	Sp. Drs.	4,046,769	Sp. Drs.	19,119,140	Sp. Drs.	23,165,909

## No. 2.

AN ACCOUNT of the QUANTITY and VALUE of TEA, and of all other ARTICLES, and of TREASURE, EXPORTED from CANTON by the EAST INDIA COMPANY and PRIVATE TRADERS, in each Year, from 1820 inclusive to the latest Time the same can be made out.

Description of Articles.	1820-21.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea - - -	Peculs, 216,358	7,894,975	Peculs, 19,442	918,611	Peculs, 235,800	8,813,586
Raw Silk - - -	— 833	397,186	— 4,523	1,284,901	— 5,356	1,682,087
Nankeens - - -	Pieces, 211,000	186,533	Pieces, 469,926	424,374	Pieces, 680,926	610,907
Sugar and Sugar Candy - -	Peculs, 2,200	24,200	Peculs, 92,733	716,497	Peculs, 94,933	740,679
Cassia and Cassia Buds - -	- - -	- - -	— 3,991	97,240	— 3,991	97,240
Drugs (China Root, Gamboge, Galligal, &c.) - - -	- - -	- - -	- - - Value, 62,914	- - -	- - -	62,914
Silk Piece Goods - - -	- - -	- - -	- - -	374,529	- - -	374,529
Tortoise Shell and Scrap - -	- - -	- - -	Peculs, 104	76,960	Peculs, 104	76,960
Pearls, False Pearls, and Glass Beads. - - -	- - -	- - -	— 2,695	67,375	— 2,695	67,375
China Ware - - -	- - - Value	1,426	- - - Value, 110,000	- - -	- - - Value, 111,426	- - -
Writing Paper, Kitisols, Toys, and Fireworks. - - -	- - -	—	- - -	89,580	- - -	89,580
South American Copper, Cot- ton Yarn, Opium, Quick- silver, Tin. - - -	—	—	—	—	—	—
Camphor - - -	- - -	- - -	— 1,617	53,361	— 1,617	53,361
Cochineal - - -	—	—	—	—	—	—
Vermilion - - -	- - -	- - -	— 1,634	65,360	— 1,634	65,360
Mother of Pearl Shells - -	- - -	- - -	— 2,866	91,712	— 2,866	91,712
Rhubarb - - -	- - -	- - -	— 815	38,305	— 815	38,305
Alum - - -	- - -	- - -	— 3,800	11,400	— 3,800	11,400
Canes - - -	- - -	- - -	No. 50,000	1,500	No. 50,000	1,500
Mats - - -	—	—	—	—	—	—
Aniseed - - -	- - -	- - -	Peculs, 350	3,850	Peculs, 350	3,850
Nutmegs and Cloves - - -	—	—	—	—	—	—
Tutanaque - - -	- - -	- - -	— 25,952	363,328	— 25,952	363,328
Saltpetre, Tobacco and Cigars, Cotton Goods. - - -	—	—	—	—	—	—
Brass Leaf or Foil - - -	- - -	- - -	— 225	12,375	— 225	12,375
Sapan Wood - - -	—	—	—	—	—	—
Sundries - - -	- - - Value	1,871	- - - Value,	217,199	- - -	219,070
Bullion - - -	- - -	- - -	- - -	495,123	- - -	495,123
	Sp. Drs	3,506,191	Sp. Drs	5,576,494	Sp. Drs	14,082,685

No. 22.—Account of the Quantity and Value of Tea, and other Articles, &c., exported from Canton, &c.—continued.

Description of Articles.	1821-22.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea	Peculs, 195,081	7,318,504	Peculs, 20,826	1,037,380	Peculs, 215,907	8,255,884
Raw Silk	— 802	398,014	— 5,940	1,576,955	— 6,742	1,974,999
Nankeens	Pieces, 153,000	130,898	Pieces, 506,300	385,564	Pieces, 659,300	516,462
Sugar and Sugar Candy	Peculs, 300	5,250	Peculs, 100,259	746,230	Peculs, 100,559	751,480
Cassia and Cassia Buds	- - -	- - -	— 5,037	133,816	— 5,037	133,816
Drugs (China Root, Gamboge, Gallinul, &c.)	- - -	- - -	- - Value, 21,938	- - -	- - -	21,938
Silk Piece Goods	Pieces, 100	1,300	- - -	515,764	- - -	517,064
Tortoise Shell and Scrap	- - -	- - -	Peculs, 89	75,650	Peculs, 89	75,650
Pearls, False Pearls, and Glass Beads.	- - -	- - -	— 1,960	37,240	— 1,960	37,240
China Ware	- - -	- - -	— 5,001	50,040	— 5,004	50,040
Writing Paper, Kitisols, Toys, and Fireworks.	- - -	- - -	- - Value, 139,750	- - -	- - Value, 139,750	- - -
South American Copper	- - -	- - -	Peculs, 2,060	47,380	Peculs, 2,060	47,380
Cotton Yarn	—	—	—	—	—	—
Opium, Quicksilver, Tin	—	—	—	—	—	—
Camphor	- - -	- - -	— 963	34,668	— 963	34,668
Cochineal	—	—	—	—	—	—
Vermilion	- - -	- - -	Peculs, 2,146	150,220	Peculs, 2,146	150,220
Mother of Pearl Shells	- - -	- - -	— 2,112	63,360	— 2,112	63,360
Rhubarb	- - -	- - -	— 757	37,760	— 757	37,760
Alum	- - -	- - -	— 8,830	30,905	— 8,830	30,905
Canes	- - -	- - -	No. 196,000	5,880	No. 196,000	5,880
Mats	—	—	—	—	—	—
Aniseed	- - -	- - -	Peculs, 272	2,720	Peculs, 272	2,720
Nutmegs and Cloves	—	—	—	—	—	—
Tutenague	- - -	- - -	— 9,228	129,192	— 9,228	129,192
Saltpetre	- - -	- - -	—	—	—	—
Tobacco and Cigars	- - -	- - -	—	—	—	—
Cotton Goods	- - -	- - -	—	—	—	—
Brass Leaf or Foil	- - -	- - -	— 549	30,195	— 549	30,195
Sapan Wood	- - -	- - -	—	—	—	—
Sundries	- - -	Value, 900	- - -	Value, 436,866	- - -	437,766
Bullion	- - -	- - -	- - -	480,560	- - -	480,560
	Sp. Dr <sup>s</sup>	7,854,896	Sp. Dr <sup>s</sup>	6,170,033	Sp. Dr <sup>s</sup>	14,024,929



## No. 2.—Account of the Quantity and Value of Tea, and other Articles, &amp;c., exported from Canton, &amp;c.—continued.

Description of Articles.	1822-23.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea - - -	Peculs 206,853	7,738,570	Peculs, 15,913	748,540	Peculs, 222,766	8,487,110
Raw Silk - - -	— 530	258,754	— 4,616	1,283,990	— 5,146	1,542,744
Nankeens - - -	Pieces, 120,900	103,770	Pieces, 104,778	367,485	Pieces, 524,778	471,255
Sugar and Sugar Candy -	Peculs, 2,150	23,100	Peculs, 69,198	628,344	Peculs, 71,348	651,744
Cassia and Cassia Buds -	- - -	-	— 4,867	126,542	— 4,867	126,542
Drugs (China Root, Gamboge, Gallingal, &c.) - - -	- - -	-	- - - Value, 8,799	-	- - -	8,799
Silk Piece Goods - - -	Pieces, 250	4,000	- - -	378,420	- - -	382,420
Tortoise Shell and Scrap -	- - -	-	Peculs, 37	29,600	Peculs, 37	29,600
Pearls, False Pearls, and Glass Beads. - - -	- - -	-	— 1,883	37,660	— 1,883	37,660
China Ware - - -	- - -	-	— 4,011	40,110	— 4,011	40,110
Writing Paper, Kitisols, Toys, and Fire Works. - - -	- - -	-	- - - Value, 101,600	-	- - - Value, 101,600	-
South American Copper -	—	—	—	—	—	—
Cotton Yarn - - -	—	—	—	—	—	—
Opium, Quicksilver, Tin -	- - -	—	—	—	—	—
Camphor - - -	- - -	-	— 535	16,050	— 535	16,050
Cochineal - - -	—	—	—	—	—	—
Vermilion - - -	—	—	—	—	—	—
Mother of Pearl Shells -	- - -	-	— 850	25,500	— 850	25,500
Rhubarb - - -	- - -	-	— 108	7,430	— 108	7,430
Alum - - -	- - -	-	— 11,905	35,715	— 11,905	35,715
Canes - - -	- - -	-	- - - Value, 4,000	-	- - -	4,000
Mats - - -	—	—	—	—	—	—
Aniseed - - -	- - -	-	— 765	7,650	— 765	7,650
Nutmegs and Cloves -	- - -	—	—	—	—	—
Tutenague - - -	- - -	-	— 1,799	23,387	— 1,799	23,387
Saltpetre - - -	—	—	—	—	—	—
Tobacco and Cigars - - -	—	—	—	—	—	—
Cotton Goods - - -	—	—	—	—	—	—
Brass Leaf or Foil - - -	- - -	-	— 220	11,880	— 220	11,880
Sapau Wood - - -	—	—	—	—	—	—
Sundries - - -	- - -	Value, 562	- - - Value, 280,399	-	- - - Value, 280,961	-
Bullion - - -	- - -	-	- - -	234,600	- - -	234,600
	Sp. D <sup>r</sup>	8,129,056	Sp. D <sup>r</sup>	4,397,701	Sp. D <sup>r</sup>	12,526,757

No. 12.—Account of the Quantity and Value of Tea, and other Articles, &amp;c., exported from Canton, &amp;c.—continued.

Description of Articles.	1823-24.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea	Peculs, 223,878	8,362,535	Peculs, 16,852	713,283	Peculs, 240,730	9,075,818
Raw Silk	— 597	286,896	— 2,614	1,082,254	— 3,211	1,369,150
Nankeens	Pieces, 2,000	1,888	Pieces, 860,000	626,992	Pieces, 862,000	628,880
Sugar and Sugar Candy	- - -	10,781	Peculs, 52,511	458,738	- - -	Value, 469,518
Cassia and Cassia Buds	- - -	- - -	— 8,505	225,885	Peculs, 8,505	225,885
Drugs (Gallinal, Gamboge, Turmeric, &c.)	- - -	- - -	- - -	Value, 13,825	- - -	Value, 13,825
Silk Piece Goods	- - -	- - -	- - -	168,793	- - -	168,793
Tortoise Shell and Scrap	- - -	- - -	— 102½	82,000	— 102½	82,000
Pearls, False Pearls, and Glass Beads.	- - -	- - -	— 1,427	28,540	— 1,427	28,540
China Ware	- - -	- - -	— 6,245	62,450	— 6,245	62,450
Writing Paper, Kitigols, Toys, and Fireworks.	—	—	—	—	—	—
South American Copper	—	—	—	—	—	—
Cotton Yarn, Opium, Quick-silver, Tin.	—	—	—	—	—	—
Camphor	- - -	- - -	— 2,975	92,225	— 2,975	92,225
Cochineal	- - -	- - -	— 45	31,500	— 45	31,500
Vermillion	- - -	- - -	— 304	13,680	— 304	13,680
Mother of Pearl Shells	- - -	- - -	— 2,316	46,320	— 2,316	46,320
Rhubarb	- - -	- - -	— 341	23,870	— 341	23,870
Alum	- - -	- - -	— 9,359	28,077	— 9,359	28,077
Canes	- - -	- - -	- - -	2,500	- - -	2,500
Mats	—	—	—	—	—	—
Aniseed	- - -	- - -	— 388	5,432	— 388	5,432
Cloves and Nutmegs	—	—	—	—	—	—
Tutenague	- - -	- - -	— 10,151	142,114	— 10,151	142,114
Saltpetre	—	—	—	—	—	—
Tobacco and Cigars	—	—	—	—	—	—
Cotton Goods	—	—	—	—	—	—
Brass Leaf or Foil	- - -	- - -	— 210	10,920	— 210	10,920
Sapan Wood	- - -	- - -	— 567	1,701	— 567	1,701
Sundries	- - -	- - -	- - -	Value, 154,000	- - -	154,000
Bullion	- - -	- - -	- - -	2,618,500	- - -	2,618,500
	Sp. Dr <sup>a</sup>	8,662,100	Sp. Dr <sup>a</sup>	6,633,599	Sp. Dr <sup>a</sup>	15,295,699

No. 2.—Account of the Quantity and Value of Tea, and other Articles, &c., exported from Canton, &c. —*continued.*

Description of Articles.	1824-25.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea	Peculs, 216,271	7,956,248	Peculs, 17,489	948,330	Peculs, 233,760	8,904,578
Raw Silk	- - -	- - -	— 3,595	846,070	— 3,595	846,070
Nankeens	Pieces, 5,000	4,722	Pieces, 574,740	446,059	Pieces, 579,740	450,781
Sugar and Sugar Candy	- - -	3,458	Peculs, 79,848	791,350	- - -	794,813
Cassia and Cassia Buds	- - -	- - -	— 3,855	103,668	Peculs, 3,855	103,668
Drugs (Gallinal, Gamboge, Turmeric), &c.	- - -	- - -	- - Value	28,014	- - Value	28,014
Silk Piece Goods	- - -	- - -	- - -	325,758	- - -	325,758
Tortoise Shell and Scrap	- - -	- - -	Peculs, 98	88,200	Peculs, 98	88,200
Pearls, False Pearls, and Glass Beads.	—	—	—	—	—	—
China Ware	—	—	—	—	—	—
Writing Paper, Kitisols, Toys, and Fireworks.	—	—	—	—	—	—
South American Copper	—	—	—	—	—	—
Cotton Yarn, Opium, Quicksilver, and Tin.	—	—	—	—	—	—
Camphor	- - -	- - -	— 1,010	32,320	— 1,010	32,320
Cochineal	- - -	- - -	— 230	138,000	— 230	138,000
Vermilion	- - -	- - -	Boxes, 440	19,360	Boxes, 440	19,360
Mother of Pearl Shells	- - -	- - -	Peculs, 951	23,775	Peculs, 951	23,775
Rhubarb	- - -	- - -	— 355	21,300	— 355	21,300
Alum	- - -	- - -	— 10,168	35,588	— 10,168	35,588
Canes	- - -	- - -	No. 260,500	7,815	No. 260,500	7,815
Mats	—	—	—	—	—	—
Aniseed	- - -	- - -	Peculs, 370	3,330	Peculs, 370	3,330
Cloves and Nutmegs	—	—	—	—	—	—
Tutenague	- - -	- - -	— 564	7,614	— 564	7,614
Saltpetre	—	—	—	—	—	—
Tobacco and Cigars	- - -	- - -	— 756	6,700	— 756	6,700
Cotton Goods	—	—	—	—	—	—
Brass Leaf or Foil	- - -	- - -	— 360	20,880	— 360	20,880
Sapan Wood	—	—	—	—	—	—
Sundries	- - -	- - -	- - Value	161,516	- - Value	161,516
Bullion	- - -	- - -	- - -	1,743,357	- - -	1,743,357
	Sp. Dr	7,964,428	Sp. Dr	5,799,009	Sp. Dr	13,763,437

## No. 2.—Account of the Quantity and Value of Tea, and other Articles, &amp;c., exported from Canton, &amp;c. — continued.

Description of Articles.	1825-26.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea - - -	Peculs, 209,779	7,251,869	Peculs, 19,229	873,961	Peculs, 229,008	8,125,830
Raw Silk - - -	- - -	- - -	— 6,985	2,068,250	— 6,985	2,068,250
Nankeens - - -	Pieces, 7,000	7,198	Pieces, 489,000	509,375	Pieces, 496,000	516,573
Sugar and Sugar Candy - - -	- - -	- - -	Peculs, 89,000	679,000	Peculs, 89,000	679,000
Cassia and Cassia Buds - - -	- - -	- - -	— 7,025	204,905	— 7,025	204,905
Drugs (Gallinal, Gamboge, Turmeric), &c. - - -	- - -	- - -	- - Value, 16,624	- -	- - Value, 16,624	- -
Silk Piece Goods - - -	- - -	- - -	- - -	269,694	- - -	269,694
Tortoise Shell and Scrap - - -	- - -	- - -	— 59	59,000	— 59	59,000
Pearls, False Pearls, and Glass Beads. - - -	- - -	- - -	— 1,530	30,000	— 1,530	30,000
China Ware - - -	- - -	- - -	- - -	50,000	- - -	50,000
Writing Paper, Kitisols, Toys, and Fireworks. - - -	—	—	—	—	—	—
South American Copper - - -	—	—	—	—	—	—
Cotton Yarn, Opium, Quick-silver, and Tin. - - -	—	—	—	—	—	—
Camphor - - -	- - -	- - -	— 2,310	80,850	— 2,310	80,850
Cochineal - - -	- - -	- - -	— 230	138,000	— 230	138,000
Vermilion - - -	- - -	- - -	Boxes, 286	24,310	Boxes, 286	24,310
Mother of Pearl Shells - - -	- - -	- - -	Peculs, 2,100	31,500	Peculs, 2,100	31,500
Rhubarb - - -	- - -	- - -	— 273	19,110	— 273	19,110
Alum - - -	- - -	- - -	— 11,436	40,026	— 11,436	40,026
Canes - - -	—	—	—	—	—	—
Mats - - -	—	—	—	—	—	—
Aniseed - - -	- - -	- - -	— 572	5,148	— 572	5,148
Cloves and Nutmegs - - -	- - -	- - -	— 600	45,000	— 600	45,000
Tutenague - - -	- - -	- - -	— 300	3,900	— 300	3,900
Saltpetre - - -	—	—	—	—	—	—
Tobacco and Cigars - - -	—	—	—	—	—	—
Cotton Goods - - -	—	—	—	—	—	—
Brass Leaf or Foil - - -	- - -	- - -	— 206	11,948	— 206	11,948
Sapan Wood - - -	- - -	- - -	— 496	1,488	— 496	1,488
Sundries - - -	- - -	Value, 996	- - Value, 102,000	- -	- - Value, 102,996	- -
Bullion - - -	- - -	- - -	— 4,341,000	- -	— 4,341,000	- -
	Sp. Dr	7,260,063	Sp. Dr	9,605,089	Sp. Dr	16,865,152

No. 2.—Account of the Quantity and Value of Tea, and other Articles, &c., exported from Canton, &c. — *continued.*

Description of Articles.	1826-27.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea	Peculs, 300,788	9,927,058	Peculs, 26,516	1,073,905	Peculs, 327,304	11,000,963
Raw Silk	- - -	- - -	— 3,131	1,064,920	— 3,131	1,064,920
Nankeens	Pieces, 5,000	4,864	Pieces, 265,360	201,628	Pieces, 270,300	206,492
Sugar and Sugar Candy	Peculs, 50	824	Peculs, 136,093	1,045,930	Peculs, 136,143	1,046,754
Cassia and Cassia Buds	- - -	- - -	— 5,031	93,073	— 5,031	93,073
Drugs (China Root, Gallinjal, Turmeric).	- - -	- - -	- - -	Value, 23,066	- - -	Value, 23,066
Silk Piece Goods	- - -	- - -	- - -	256,140	- - -	256,140
Tortoise Shell and Scrap	- - -	- - -	Peculs, 18	18,000	Peculs, 18	18,000
Pearls, False Pearls, and Glass Beads.	- - -	- - -	— 1,420	28,400	— 1,420	28,400
China Ware	- - -	- - -	- - -	30,000	- - -	30,000
South American Copper	—	—	—	—	—	—
Writing Paper, Kitisols, Toys, and Fireworks.	- - -	- - -	- - -	35,000	- - -	35,000
Cotton Yarn, and Opium	—	—	—	—	—	—
Quicksilver, and Tin	—	—	—	—	—	—
Camphor	- - -	- - -	Peculs, 1,020	33,150	Peculs, 1,020	33,150
Cochineal	- - -	- - -	— 137	82,200	— 137	82,200
Vermilion	- - -	- - -	— 580	52,200	— 580	52,200
Mother of Pearl Shells	- - -	- - -	— 2,000	30,000	— 2,000	30,000
Rhubarb	- - -	- - -	— 318	31,800	— 318	31,800
Alum	- - -	- - -	— 15,884	55,594	— 15,884	55,594
Canes	- - -	—	—	—	—	—
Mats	- - -	—	—	—	—	—
Aniseed	- - -	- - -	— 587	10,566	— 587	10,566
Cloves and Nutmegs	- - -	- - -	— 400	30,000	— 400	30,000
Tutenague	- - -	—	—	—	—	—
Saltpetre	- - -	—	—	—	—	—
Tobacco and Cigars, and Cotton Goods.	- - -	—	—	—	—	—
Brass Leaf or Foil	- - -	- - -	— 210	12,180	— 210	12,180
Sapan Wood	- - -	- - -	— 500	1,500	— 500	1,500
Sundries	- - -	Value, 1,739	- - -	Value, 98,000	- - -	Value, 99,739
Bullion	- - -	- - -	- - -	4,019,000	- - -	4,019,000
	Sp. D <sup>n</sup>	9,934,485	Sp. D <sup>n</sup>	8,326,252	Sp. D <sup>n</sup>	18,260,737

## No. 2.—Account of the Quantity and Value of Tea, and other Articles, &amp;c., exported from Canton, &amp;c. — continued.

Description of Articles.	1827-28.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea - - -	Peculs, 250,916	8,745,148	Peculs, 16,070	692,767	Peculs, 266,986	9,437,915
Raw Silk - -	- - -	- - -	— 3,570	1,145,220	— 3,570	1,145,220
Nankeens - -	Pieces, 3,500	3,063	Pieces, 758,000	649,898	Pieces, 761,500	653,501
Sugar and Sugar Candy -	Peculs, 37	522	Peculs, 43,559	317,874	Peculs, 43,596	318,396
Cassia and Cassia Buds -	- - -	- - -	— 3,648	72,960	— 3,684	72,960
Drugs (China Root, Gallinal, Turmeric).	- - -	- - -	- - Value, 22,902	- - Value, 22,902	- - Value, 22,902	- - Value, 22,902
Silk Piece Goods - -	- - -	- - -	- - -	280,925	- - -	280,925
Tortoise Shell and Scrap -	- - -	- - -	— 56	56,000	— 56	56,000
Pearls, False Pearls, and Glass Beads.	- - -	- - -	— 800	16,000	— 800	16,000
China Ware - - -	- - -	- - -	- - Value, 49,100	- - Value, 49,100	- - Value, 49,100	- - Value, 49,100
South American Copper -	—	—	—	—	—	—
Writing Paper, Kitisols, Toys, and Fireworks.	- - -	- - -	- - -	38,086	- - -	38,086
Cotton Yarn - - -	—	—	—	—	—	—
Opium - - -	—	—	—	—	—	—
Quicksilver and Tin -	—	—	—	—	—	—
Camphor - - -	- - -	- - -	— 885	26,550	— 885	26,550
Cochineal - - -	- - -	- - -	— 147	73,500	— 147	73,500
Vermilion - - -	- - -	- - -	Boxes, 460	20,240	Boxes, 460	20,240
Mother of Pearl - -	- - -	- - -	Peculs, 275	4,125	Peculs, 275	4,125
Rhubarb - - -	- - -	- - -	— 262	17,030	— 262	17,030
Alum - - -	—	—	—	—	—	—
Canes - - -	- - -	- - -	No. 241,000	3,615	No. 241,000	3,615
Mats - - -	- - -	- - -	- - Value, 3,584	- - Value, 3,584	- - Value, 3,584	- - Value, 3,584
Aniseed, Cloves, and Nutmegs	—	—	—	—	—	—
Tutenague - - -	—	—	—	—	—	—
Saltpetre - - -	—	—	—	—	—	—
Tobacco and Cigars, and Cotton Goods.	—	—	—	—	—	—
Brass Leaf or Foil - -	- - -	- - -	Peculs, 265	15,370	Peculs, 265	15,370
Sapan Wood - - -	—	—	—	—	—	—
Sundries - - -	- - -	Value, 866	- - Value, 48,875	- - Value, 48,875	- - Value, 49,741	- - Value, 49,741
Bullion - - -	- - -	- - -	- - -	6,102,146	- - -	6,102,146
	Sp. D <sup>n</sup>	8,750,139	Sp. D <sup>n</sup>	9,656,767	Sp. D <sup>n</sup>	18,406,906

## No. 2.—Account of the Quantity and Value of Tea, and other Articles, &amp;c., exported from Canton, &amp;c.—continued.

Description of Articles.	1828-29.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea	Peculs, 222,234	7,937,451	Peculs, 24,968	870,869	Peculs, 247,202	8,808,320
Raw Silk	- - -	- - -	- 7,248	2,529,289	- 7,248	2,529,289
Nankeens	Pieces, 4,000	4,122	Pieces, 957,005	648,789	Pieces, 961,005	652,911
Sugar and Sugar Candy	- - -	- - -	Peculs, 76,937	660,370	Peculs, 76,937	660,372
Cassia and Cassia Buds	- - -	- - -	- 9,123	140,975	- 9,123	140,975
Drugs (China Root, Gallinjal, Turmeric).	- - -	- - -	- - Value, 32,365	-	- - Value, 32,365	-
Silk Piece Goods	- - -	- - -	- - -	460,702	- - -	460,702
Tortoise Shell and Scrap	- - -	- - -	- 47½	47,500	- 47½	47,500
Pearls, False Pearls, and Glass Beads.	- - -	- - -	- - Value, 46,307	-	- - Value, 46,307	-
China Ware	- - -	- - -	- - -	24,334	- - -	24,334
South American Copper	- - -	- - -	- 2,000	50,000	- 2,000	50,000
Writing Paper, Kitisols, Toys, and Fireworks.	- - -	- - -	- - Value, 90,182	-	- - Value, 90,182	-
Cotton Yarn	- - -	- - -	- 377	34,000	- 377	34,000
Opium	- - -	- - -	- - -	-	- - -	-
Quicksilver	- - -	- - -	- - -	-	- - -	-
Tin	- - -	- - -	- - -	-	- - -	-
Camphor	- - -	- - -	- 4,514	112,850	- 4,514	112,850
Cochineal	- - -	- - -	- 118	47,200	- 118	47,200
Vermilion	- - -	- - -	Boxes, 1,347	59,268	Boxes, 1,347	59,268
Mother of Pearl Shells	- - -	- - -	Peculs, 1,709	29,053	Peculs, 1,709	29,053
Rhubarb	- - -	- - -	- 1,249	79,936	- 1,249	79,936
Alum	- - -	- - -	- 17,525	35,050	- 17,525	35,050
Canes	- - -	- - -	No. 406,000	4,500	No. 406,000	4,500
Mats	- - -	- - -	Sets, 12,100	5,075	Sets, 12,100	5,075
Aniseed, Cloves, and Nutmegs, Tutenague, and Saltpetre.	- - -	- - -	- - -	-	- - -	-
Tobacco and Cigars.	- - -	- - -	- - -	-	- - -	-
Cotton Goods	- - -	- - -	- - -	-	- - -	-
Brass Leaf or Foil	- - -	- - -	Peculs, 188	11,280	Peculs, 188	11,280
Sapan Wood	- - -	- - -	- - -	-	- - -	-
Sundries	- - -	258	- - Value, 232,191	-	- - Value, 232,449	-
Bullion	- - -	- - -	- - 4,705,727	-	- - 4,705,727	-
	Sp. Dr	7,941,831	Sp. Dr	10,957,814	Sp. Dr	18,899,645



No. 2.—Account of the Quantity and Value of Tea, and other Articles, &amp;c., exported from Canton, &amp;c.—continued.

Description of Articles.	1829-30.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea - - - - -	Peculs, 230,184	7,752,422	Peculs, 22,398	706,092	Peculs, 252,582	8,458,514
Raw Silk - - - - -	- - - - -	- - - - -	- 5,990	1,879,880	5,990	1,879,880
Nankeens - - - - -	Pieces, 1,500	1,544	Pieces, 703,410	492,415	Pieces, 704,950	493,959
Sugar and Sugar Candy - - - - -	Peculs, 100	1,028	Peculs, 172,195	1,439,737	Peculs, 172,295	1,440,765
Cassia and Cassia Buds - - - - -	- - - - -	- - - - -	- 11,207	146,291	- 11,207	146,291
Drugs (Turmeric, Gallinjal, Musk, &c.) - - - - -	- - - - -	- - - - -	- - - - - Value, 38,170	- - - - - Value, 38,170	- - - - - Value, 38,170	- - - - - Value, 38,170
Silk Piece Goods - - - - -	Pieces, 75	630	- - - - -	439,675	- - - - -	440,305
Tortoise Shell and Scrap - - - - -	- - - - -	- - - - -	Peculs, 263	29,425	Peculs, 263	29,425
Pearls, False Pearls, and Glass Beads. - - - - -	- - - - -	- - - - -	- - - - - Value, 92,553	- - - - - Value, 92,553	- - - - - Value, 92,553	- - - - - Value, 92,553
China Ware - - - - -	- - - - -	- - - - -	- - - - -	30,129	- - - - -	30,129
Writing Paper, Kitisols, Toys, and Fireworks. - - - - -	- - - - -	- - - - -	- - - - -	228,015	- - - - -	228,015
South American Copper - - - - -	- - - - -	- - - - -	- - - - -	87,396	- - - - -	87,396
Cotton Yarn - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
Opium - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
Quicksilver - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
Tin - - - - -	- - - - -	- - - - -	Peculs, 500	9,572	Peculs, 500	9,572
Camphor - - - - -	- - - - -	- - - - -	- 3,542	90,321	- 3,542	90,321
Cochineal - - - - -	- - - - -	- - - - -	- 57	19,950	- 57	19,950
Vermillion - - - - -	- - - - -	- - - - -	Boxes, 2,509	115,414	Boxes, 2,509	115,414
Mother of Pearl Shells - - - - -	- - - - -	- - - - -	Peculs, 1,559	27,282	Peculs, 1,559	27,282
Rhubarb - - - - -	- - - - -	- - - - -	- 1,032	67,080	- 1,032	67,080
Alum - - - - -	- - - - -	- - - - -	- 9,359	18,718	- 9,359	18,718
Canes - - - - -	- - - - -	- - - - -	No. 365,750	7,578	No. 365,750	7,578
Mats - - - - -	- - - - -	- - - - -	- 13,500	4,650	- 13,500	4,650
Aniseed, Cloves, Tutenague, and Saltpetre. - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
Tobacco and Cigars - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
Cotton Goods - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
Brass Leaf or Foil - - - - -	- - - - -	- - - - -	Peculs, 182	10,920	Peculs, 182	10,920
Sapan Wood - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
Sundries - - - - -	- - - - -	170	- - - - - Value, 204,790	- - - - - Value, 204,960	- - - - - Value, 204,960	- - - - - Value, 204,960
Bullion - - - - -	- - - - -	92,726	- - - - -	6,735,100	- - - - -	6,827,826
	Sp. D <sup>n</sup>	7,848,520	Sp. D <sup>n</sup>	12,921,153	Sp. D <sup>n</sup>	20,769,673

## No. 2.—Account of the Quantity and Value of Tea, and other Articles, &amp;c., exported from Canton, &amp;c.—continued.

Description of Articles.	1890-91, *					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea	Peculs, 228,574	7,964,485	Peculs, 20,614	673,880	Peculs, 249,188	8,638,365
Raw Silk	- - -	- - -	— 6,668	1,567,920	— 6,668	1,567,920
Nankeens	- - -	- - -	Pieces, 925,200	536,616	Pieces, 925,200	536,616
Sugar and Sugar Candy	— 96	1,233	Peculs, 143,464	952,520	Peculs, 143,560	953,753
Cassia and Cassia Buds	- - -	- - -	— 11,385	111,803	— 11,385	111,803
Drugs (Turmeric, Gallinul, Musk, &c.)	- - -	- - -	- - - Value, 46,435	- - - Value, 46,435	- - - Value, 46,435	- - - Value, 46,435
Silk Piece Goods	Pieces, 37	465	- - -	465,195	- - -	465,660
Tortoise Shell and Scrap	- - -	- - -	Peculs, 123	14,025	Peculs, 123	14,025
Pearls, False Pearls, and Glass Beads.	- - -	- - -	- - - Value, 55,643	- - - Value, 55,643	- - - Value, 55,643	- - - Value, 55,643
China Ware	- - -	- - -	- - -	34,076	- - -	34,076
Writing Paper, Kitisols, Toys, and Fireworks.	- - -	- - -	- - -	150,620	- - -	150,620
South American Copper	- - -	- - -	Peculs, 3,002	78,052	Peculs, 3,002	78,052
Cotton Yarn	—	—	—	—	—	—
Opiura	- - -	- - -	Chests, 10	5,600	Chests, 10	5,600
Quicksilver	—	—	—	—	—	—
Tin	- - -	- - -	Peculs, 756	12,096	Peculs, 756	12,096
Camphor	- - -	- - -	— 2,043	49,032	— 2,043	49,032
Cochineal	- - -	- - -	— 38½	11,550	— 38½	11,550
Vermilion	- - -	- - -	Boxes, 3,155	132,510	Boxes, 3,155	132,510
Mother of Pearl Shells	- - -	- - -	Peculs, 1,134	22,680	Peculs, 1,134	22,680
Rhubarb	- - -	- - -	— 1,331	90,508	— 1,331	90,508
Alum	- - -	- - -	— 11,779	23,558	— 11,779	23,558
Canes	- - -	- - -	- - - Value, 10,124	- - - Value, 10,124	- - - Value, 10,124	- - - Value, 10,124
Mats	- - -	- - -	- - -	14,558	- - -	14,558
Aniseed	- - -	- - -	Peculs, 2,783	33,396	Peculs, 2,783	33,396
Cloves	- - -	- - -	— 794	15,880	— 794	15,880
Tutenague	- - -	- - -	— 2,100	19,200	— 2,400	19,200
Saltpetro	- - -	- - -	— 1,264	8,216	— 1,264	8,216
Tobacco and Cigars	- - -	- - -	- - - Value, 8,300	- - - Value, 8,300	- - - Value, 8,300	- - - Value, 8,300
Cotton Goods	—	—	—	—	—	—
Brass Leaf or Foil	- - -	- - -	Boxes, 39	1,950	Boxes, 39	1,950
Sapan Wood	—	—	—	—	—	—
Sundries	- - -	563	- - - Value, 140,502	- - - Value, 141,065	- - - Value, 141,065	- - - Value, 141,065
Bullion	- - -	1,962,136	- - -	4,690,396	- - -	6,652,532
	Sp. D <sup>n</sup>	9,928,882	Sp. D <sup>n</sup>	9,976,841	Sp. D <sup>n</sup>	19,905,723

No. 2.—Account of the Quantity and Value of Tea, and other Articles, &amp;c., exported from Canton, &amp;c.—continued.

Description of Articles.	1881-82.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea	Peculs, 237,516	7,997,501	Peculs, 23,971	757,625	Peculs, 261,487	8,755,126
Raw Silk	- - -	- - -	- 8,451	2,654,688	- 8,451	2,654,688
Nankeens	Pieces, 1,000	844	Pieces, 315,570	160,941	Pieces, 316,570	161,785
Sugar and Sugar Candy	- - -	- - -	Peculs, 92,906	560,349	Peculs, 92,906	560,349
Cassia and Cassia Buds	- - -	- - -	- 7,710	57,040	- 7,710	57,040
Drugs (Turmeric, Gallinal, Musk, &c.)	- - -	- - -	- - - Value, 10,799	- - - Value, 10,799	- - - Value, 10,799	- - - Value, 10,799
Silk Piece Goods	- - -	- - -	- - -	247,861	- - -	247,861
Tortoise Shell and Scrap	- - -	- - -	- - -	19,017	- - -	19,017
Pearls, False Pearls, and Glass Beads.	- - -	- - -	- - -	48,094	- - -	48,094
China Ware	- - -	- - -	- - -	23,179	- - -	23,179
Writing Paper, Kitisols, Toys, and Fireworks.	- - -	- - -	- - -	83,840	- - -	83,840
South American Copper	- - -	- - -	Peculs, 4,610	96,810	Peculs, 4,610	96,810
Cotton Yarn	- - -	- - -	- 1,532	73,536	- 1,532	73,536
Opium, Quicksilver, and Tin	- - -	- - -	- - -	- - -	- - -	- - -
Camphor	- - -	- - -	- 279	6,696	- 279	6,696
Cochineal	- - -	- - -	- 144	30,096	- 144	30,096
Vermilion	- - -	- - -	Boxes, 825	30,525	Boxes, 825	30,525
Mother of Pearl Shells	- - -	- - -	Peculs, 2,235	37,995	Peculs, 2,235	37,995
Rhubarb	- - -	- - -	- 763	41,202	- 763	41,202
Alum	- - -	- - -	- 20,475	35,831	- 20,475	35,831
Canes	- - -	- - -	- - - Value, 7,476	- - - Value, 7,476	- - - Value, 7,476	- - - Value, 7,476
Mats	- - -	- - -	- - -	3,829	- - -	3,829
Aniseed	- - -	- - -	Peculs, 477	5,008	Peculs, 477	5,008
Cloves	- - -	- - -	- - -	- - -	- - -	- - -
Tutenague	- - -	- - -	- - -	- - -	- - -	- - -
Saltpetre	- - -	- - -	- 1,868	13,076	- 1,868	13,076
Tobacco and Cigars	- - -	- - -	- - - Value, 14,250	- - - Value, 14,250	- - - Value, 14,250	- - - Value, 14,250
Cotton Goods	- - -	- - -	- - -	9,947	- - -	9,947
Brass Leaf or Foil and Sapan Wood.	- - -	- - -	- - -	- - -	- - -	- - -
Sundries	- - -	1,706	- - -	146,492	- - -	148,198
Bullion	- - -	1,179,119	- - -	2,849,046	- - -	4,028,165
	Sp. Dr.	9,179,170	Sp. Dr.	8,025,248	Sp. Dr.	17,204,418

## No. 2.—Account of the Quantity and Value of Tea, and other Articles, &amp;c., exported from Canton, &amp;c.—continued.

Description of Articles.	1832-33.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea	Peculs, 234,963	8,223,160	Peculs, 21,863	795,361	Peculs, 256,826	9,018,521
Raw Silk	- - -	- - -	— 6,651	2,082,151	— 6,651	2,082,151
Nankeens	Pieces, 3,000	2,575	Pieces, 121,500	85,050	Pieces, 124,500	87,625
Sugar and Sugar Candy	- - -	- - -	Peculs, 27,635	221,885	Peculs, 27,635	221,885
Cassia and Cassia Buds	- - -	- - -	— 14,331	105,141	— 14,331	105,141
Drugs (China Root, Gallinal, Musk, &c.)	- - -	- - -	- - -	Value, 65,799	- - -	Value, 65,799
Silk Piece Goods	- - -	- - -	- - -	319,785	- - -	319,785
Tortoise Shell and Scrap	- - -	- - -	- - -	17,380	- - -	17,380
Pearls, False Pearls, and Glass Beads.	- - -	- - -	- - -	25,628	- - -	25,628
China Ware	- - -	- - -	- - -	22,470	- - -	22,470
Writing Paper, Kitisols, Toys, and Fireworks.	- - -	- - -	- - -	99,139	- - -	99,139
South American Copper	- - -	- - -	Peculs, 10,692	213,840	Peculs, 10,692	213,840
Cotton Yarn	- - -	- - -	— 1,273	54,739	— 1,273	54,739
Opium	- - -	- - -	Chests, 23	17,802	Chests, 23	17,802
Quicksilver	- - -	- - -	Peculs, 287	18,655	Peculs, 287	18,655
Tin	- - -	- - -	— 1,057	14,798	— 1,057	14,798
Cochineal	- - -	- - -	— 93	22,227	— 93	22,227
Mats	- - -	- - -	No. 10,640	4,482	No. 10,640	4,482
Canes	- - -	- - -	- - -	Value, 15,846	- - -	Value, 15,846
Cotton Goods	- - -	- - -	- - -	—	- - -	—
Tobacco and Cigars	- - -	- - -	- - -	6,605	- - -	6,605
Mother of Pearl Shells	- - -	- - -	Peculs, 332	6,640	Peculs, 332	6,640
Vermilion	- - -	- - -	Boxes, 1,473	53,028	Boxes, 1,473	53,028
Camphor	- - -	- - -	Peculs, 5,299	148,372	Peculs, 5,299	148,372
Alum	- - -	- - -	— 5,907	10,337	— 5,907	10,337
Rhubarb	- - -	- - -	— 1,375	68,750	— 1,375	68,750
Brass Leaf or Foil	- - -	- - -	—	—	—	—
Sapan Wood	- - -	- - -	—	—	—	—
Sundries	- - -	Value, 703	- - -	Value, 150,274	- - -	Value, 150,982
Bullion	- - -	1,303,674	- - -	3,534,866	- - -	4,838,540
	Sp. Dr	9,530,117	Sp. Dr	8,181,050	Sp. Dr	17,711,167

## No. 2.—Account of the Quantity and Value of Tea, and other Articles, &amp;c., exported from Canton, &amp;c.—continued.

Description of Articles.	1833-34.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea - - -	Peculs, 230,815	7,911,666	Peculs, 29,031	1,044,586	Peculs, 259,846	8,956,252
Raw Silk - - -	- - -	- - -	— 9,920	3,097,167	— 9,920	3,097,167
Nankeens - - -	- - -	- - -	Pieces, 30,600	22,644	Pieces, 30,600	22,644
Sugar and Sugar Candy - - -	- - -	- - -	Peculs, 28,439	264,140	Peculs, 28,439	264,140
Cassia and Cassia Buds - - -	- - -	- - -	— 17,607	145,258	— 17,607	145,258
Drugs (China Root, Gallinjal, Musk, &c.) - - -	- - -	- - -	- - -	Value, 36,757	- - -	Value, 36,757
Silk Piece Goods - - -	- - -	- - -	- - -	— 332,814	- - -	— 332,814
Tortoise Shell and Scrap - - -	- - -	- - -	- - -	— 7,822	- - -	— 7,822
Pearls, False Pearls, and Glass Beads. - - -	- - -	- - -	- - -	— 26,291	- - -	— 26,291
China Ware - - -	- - -	- - -	- - -	— 13,525	- - -	— 13,525
Writing Paper, Kitisols, Toys, and Fireworks. - - -	- - -	- - -	- - -	— 106,543	- - -	— 106,543
South American Copper - - -	- - -	- - -	Peculs, 10,907	218,140	Peculs, 10,907	218,140
Cotton Yarn - - -	- - -	- - -	— 201	8,442	— 201	8,442
Opium - - -	—	—	—	—	—	—
Quicksilver - - -	—	—	—	—	—	—
Tin - - -	—	—	—	—	—	—
Cochineal - - -	- - -	- - -	— 202	44,036	— 202	44,036
Mats - - -	- - -	- - -	No. 28,691	13,055	No. 28,691	13,055
Canes - - -	- - -	- - -	- - -	Value, 14,389	- - -	Value, 14,389
Cotton Goods - - -	- - -	- - -	Pieces, 1,250	7,500	Pieces, 1,250	7,500
Tobacco and Cigars - - -	—	—	—	—	—	—
Mother of Pearl Shells - - -	- - -	- - -	Peculs, 2,049	34,321	Peculs, 2,049	34,321
Vermilion - - -	- - -	- - -	Boxes, 3,576	121,584	Boxes, 3,576	121,584
Camphor - - -	- - -	- - -	Peculs, 2,430	53,460	Peculs, 2,430	53,460
Alum - - -	- - -	- - -	— 10,213	20,426	— 10,213	20,426
Rhubarb - - -	- - -	- - -	— 434	25,172	— 434	25,172
Brass Leaf or Foil - - -	- - -	- - -	Boxes, 81	3,726	Boxes, 81	3,726
Sapan Wood - - -	—	—	—	—	—	—
Sundries - - -	- - -	Value, 272	- - -	Value, 115,694	- - -	Value, 115,966
Bullion - - -	- - -	— 385,849	- - -	— 6,576,585	- - -	— 6,962,434
	Sp. Dr	8,297,787	Sp. Dr	12,354,107	Sp. Dr	20,651,894

(Errors excepted.)

East India House, }  
17th March 1840. }JAMES C. MELVILL,  
Secretary.

No. 3.

AN ACCOUNT of all BILLS drawn upon INDIA and LONDON by the SELECT COMMITTEE at CANTON, in each Year, from 1820 inclusive to the latest Time to which the same can be made out.

## AN ACCOUNT of all BILLS drawn upon INDIA and LONDON by the SELECT COMMITTEE at CANTON

China Season.	INDIA.									
	BENGAL.				BOMBAY.			TOTAL.		
	Rate of Exchange per Dollar.	Sight.	Amount received at Canton.		Rate of Exchange per Dollar.	Sight.	Amount received at Canton.	Amount received at Canton for Bills drawn in each Year.	Rate of Exchange per Dollar.	Sight.
			Dollars.	Dollars.			Dollars.	Dollars.	s. d.	
1820-21	200 S <sup>r</sup> R <sup>p</sup> 100 D <sup>r</sup> 204 Do. per Do.	30 Days Do.	215,000 1,773,936	1,988,936	- - -	- - -	- - -	1,988,936	- - -	- - -
1821-22	204 Do. per Do. 202 Do. per Do.	Do. Do.	142,442 1,665,414	1,807,856	- - -	- - -	- - -	1,807,856	4 8 5 0	365 Day 730 Day
1822-23	204 Do. per Do.	Do.	- -	1 575,166	220 Bombay R <sup>s</sup> per 100 D <sup>r</sup> .	30 Days	1,237,937	2,813,103	- - -	- - -
1823-24	204 Do. per Do.	Do.	- -	2,080,155	Do. per Do.	Do.	465,622	2,545,777	4 6	12 Month
1824-25	204 Do. per Do. 207 Do. per Do. 210 Do. per Do. 208 Do. per Do.	Do. Do. Do. Do. Do. Do. Do. Do.	100,000 1,283,423 1,780,545 106,859	3,270,827	- - -	- - -	- - -	3,270,827	4 6	365 Day
1825-26	208 Do. per Do. 204 Do. per Do. 203 Do. per Do.	Do. Do. Do. Do. Do. Do.	624,462 400,608 137,465	1,162,535	- - -	- - -	- - -	1 162,535	4 6 4 6	365 Day 182 Day
1826-27	203 Do. per Do.	Do.	- -	748,598	- - -	- - -	- - -	748,598	4 6 4 3	182 Day 183 Day
1827-28	200 Do. per Do. 204 Do. per Do.	Do. Do.	716,241 1,052,274	1,768,515	- - -	- - -	- - -	1,768,515	4 1½	6 Month
1828-29	204 Do. per Do.	Do.	- -	2,728,362	- - -	- - -	- - -	2,728,362	4 2	6 Month
1829-30	202 Do. per Do.	Do.	- -	821,520	- - -	- - -	- - -	821,520	4 1½	6 Month
1830-31	200 Do. per Do. 202 Do. per Do. 204 Do. per Do.	Do. Do. Do. Do. Do. Do.	1,037,712 1,452,593 890,863	3,381,173	- - -	- - -	- - -	3,381,173	4 1½ 4 1	6 Month Do.
1831-32	202 Do. per Do. 204 Do. per Do.	Do. Do.	971,120 4,653,513	5,024,633	- - -	- - -	- - -	5,024,633	4 2½	6 Month
1832-33	204 Do. per Do. 207 Do. per Do.	Do. Do.	1,314,887 1,878,708	3,193,595	- - -	- - -	- - -	3,193,595	4 4	6 Month
1833-34 to 28 Jan. 1834.	207 Do. per Do.	Do.	- -	3,174,109	- - -	- - -	- - -	3,174,109	- -	- -
1834-35 29 January to 30 April 1834.	207 Do. per Do.	Do.	- -	1,310,332	- - -	- - -	- - -	1,310,332	- -	- -
			Sp. Drs.	34,036,312		Sp. Drs.	1,703,559	35,739,871		

There have not been any Bills drawn from Canton on Madras and Prince of Wales Island in the above Period.



n each Year from 1820 inclusive, to the latest Time to which the same can be made out.

LONDON.										
BILLS.			CERTIFICATES.					TOTAL.		China Season.
Amount received at Canton.		Amount payable in England.	Rate, &c. at which the Commanders and Officers were supplied.							
Dollars.	Dollars.		Sterling.	Rate of Exchange per Dollar.	Sight.	Amount.			Dollars.	Sterling.
			s. d.		Dollars.	Dollars.	Sterling.			
			5 3	90 Days	10,554					
			5 3	365 Days	10,554					
			5 0	90 Days	156,413					
			5 0	365 Days	156,412					
						333,933	£ 83,747	333,933	£ 83,747	1820-21
428,572			4 10	90 Days	174,196					
392,001			5 0	365 Days	174,196					
	820,573	£ 198,000				348,392	85,646	1,168,965	283,646	1821-22
			4 8	0 Days	142,560					
			4 10	365 Days	142,561					
						285,121	67,716	285,121	67,716	1822-23
			4 8	90 Days	9,091					
			4 10	365 Days	9,091					
			4 6	90 Days	179,507					
			4 7	365 Days	179,508					
	11,000	2,475				377,197	85,844	388,197	88,319	1823-24
			4 6	90 Days	189,360					
			4 7	365 Days	189,360					
	262,970	59,168				378,720	86,001	641,690	145,169	1824-25
44,565			4 6	90 Days	55,744					
79,368			4 7	365 Days	55,744					
	123,933	27,885				111,488	25,317	235,421	53,202	1825-26
715,169			4 3	90 Days	208,008					
1,750,315			4 4	365 Days	208,007					
	2,465,484	532,855				416,015	89,269	2,881,499	622,124	1826-27
			4 1½	90 Days	223,571					
			4 2	365 Days	223,572					
	78,201	16,129				447,143	92,689	525,344	108,818	1827-28
			4 2	90 Days	232,314					
			4 2½	365 Days	232,314					
	171,808	35,791				464,628	97,282	636,436	133,073	1828-29
			4 1½	90 Days	222,641					
			4 2	365 Days	222,641					
	111,740	23,046				445,282	92,303	557,022	115,349	1829-30
			4 1½	90 Days	203,998					
			4 2	365 Days	203,998					
	131,610					407,996	84,574	555,606	114,985	1830-31
	16,000	30,411								
			4 2½	90 Days	89,866					
			4 3	365 Days	89,866					
	137,842	29,704				179,732	38,006	317,574	67,710	1831-32
			4 4	90 Days	234,227					
			4 4½	365 Days	234,227					
	296,247	64,187				468,454	101,986	764,701	166,173	1832-33
								Nil.	Nil.	1833-34
								Nil.	Nil.	1834-35
Sp. Drs.	4,627,408	£1,019,651			Sp. Drs.	4,664,101	£ 1,080,380	9,291,509	£ 2,050,031	

tem. —The Certificates are drawn in Dollars from Canton without a Rate. The Rate at which they are paid to the Commanders, &c. is fixed by the Court of Directors in England. The Functions of the Select Committee of Supra Cargoes ceased on the 31st July 1834.

(Errors excepted.)

JAMES C. MELVILL, Secretary.

## No. 4.

AN ACCOUNT of the EXPORTS and IMPORTS of FOREIGN NATIONS at the Port of CANTON, in each Year from 1820 inclusive; distinguishing WOOLLEN, COTTON GOODS, TEA, TREASURE and BILLS, and all other ARTICLES, as far as the same can be made out.

## AMERICAN TRADE.—EXPORTS.

Description of Articles.	1820-21.		1821-22.		1822-23.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Teas	lbs. 7,890,267	2,106,581	lbs. 9,312,267 Boxes, 2,716	2,612,538	lbs. 11,303,733	3,071,018
Nankeens	Pieces, 671,270	402,762	Pieces, 1,761,528	889,531	Pieces, 1,149,206	614,413
Manufactured Silks	Pieces, 137,334 lbs. 3,333	1,286,211	Pieces, 354,864 lbs. 35,733	2,868,225	Pieces, 381,782 Cases, 8	3,052,836
Raw Silk	—	—	2,667	9,000	lbs. 21,067	52,250
Camlets and Druggets	Peculs, 3,210	70,584	Peculs, 5,678	129,478	Peculs, 8,635	197,592
Cassia and Cassia Buds	2,664	20,115	15,499	123,560	6,873	28,490
Sugar and Candy	1,039	10,390	1,134	12,474	1,279	11,016
China Ware	—	—	946	14,190	3,840	12,831
Mats and Matting	291	11,640	730	29,200	588	23,380
Rhubarb	Boxes, 66	2,970	—	—	—	—
Vermilion	Peculs, 639	3,195	—	—	—	—
Gallinjal	Value, 12,000	—	—	—	—	—
Lacquered Ware	Peculs, 16	3,200	—	—	Peculs, 5	1,250
Cassia Oil	7	6,300	—	—	18	16,200
Tortoise Shell	Catties, 25	1,500	—	—	Catties, 20	1,000
Musk	Value, 546	—	—	—	10	500
Gamboge	—	—	1,081	10,810	—	—
Paper	—	—	—	—	Peculs, 1,861	37,220
Copper	—	—	—	—	—	—
Tin	—	—	—	—	211	5,697
Camphor	—	—	—	—	410	6,150
Ginger	—	—	—	47,500	—	—
Cotton Goods	—	—	—	—	—	—
Cotton Yarn	—	—	—	—	Pieces, 360	504
Flannel	—	—	—	—	—	—
Sapan Wood	—	—	—	—	Peculs, 44	3,760
Nutmegs and Mace	—	—	—	—	Gross, 6,000	3,000
Pearl Buttons	—	—	—	—	Boxes, 1,020	2,550
Fireworks	—	—	—	—	—	—
Chow Chow	—	—	—	—	—	—
Rattans	—	—	—	—	2,850	485
Window Blinds	—	—	—	—	—	—
Skins and Furs	—	—	—	—	—	—
Aniseed Oil	—	—	—	—	—	—
Fans and Screens	—	—	—	—	Pieces, 210	2,100
Grass Cloth	—	—	—	—	—	—
Dragons Blood	—	—	—	—	Peculs, 5	1,250
Spice Oil	—	—	—	—	—	—
Trunks	—	—	—	—	—	—
Combs	—	—	—	—	—	—
Aniseed	—	—	—	—	—	—
China Root	—	—	—	—	—	—
Turmeric	—	—	—	—	—	—
Sundries not specified	Value, 150,006	—	Value, 127,235	—	—	—
Bullion and Specie	—	—	Value, 215,000	—	—	—
Bills of Exchange	—	—	—	—	—	—
Exports to South America and the Sandwich Islands, &c., Particulars not given.	—	—	—	—	Value, 379,000	—
	Sp. D <sup>n</sup>	4,088,000	Sp. D <sup>n</sup>	7,058,741	Sp. D <sup>n</sup>	7,524,492

## No. 4.—An Account of the Exports, and Imports of Foreign Nations at the Port of Canton, &amp;c.—continued.

## AMERICAN TRADE.—EXPORTS.

Description of Articles.	1823-24.		1824-25.		1825-26.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Teas	lbs. 10,152,267	3,217,645	lbs. 13,741,467	4,584,874	lbs. 12,750,000 Cheats, 537	4,485,788
Nankeens	Pieces, 252,200	181,118	Pieces, 536,000	347,910	Pieces, 721,000	500,950
Manufactured Silks	Pieces, 348,670 lbs. 6,267	1,828,094	Pieces, 574,057 lbs. 6,867	2,999,794	lbs. 619,614	2,716,317
Raw Silk	—	—	12,667	38,950	lbs. 78,133	271,200
Camlets and Druggets	—	—	—	—	—	—
Cassia and Cassia Buds	Peculs, 7,972	175,384	Peculs, 9,413	207,786	Peculs, 10,116	221,459
Sugar and Candy	734	8,744	4,377	37,537	23,189	203,114
China Ware	404	4,040	1,097	10,970	2,823	28,230
Mats and Matting	2,654	13,270	Rolls, 3,380	16,900	Rolls, 3,586	17,930
Rhubarb	89	3,560	Peculs, 159	7,950	Peculs, 185	8,325
Vermilion	Boxes, 50	4,000	—	—	—	—
Gallinjal	—	—	—	—	—	—
Lacquered Ware	—	—	—	—	—	—
Cassia Oil	—	—	—	—	Peculs, 24	4,800
Tortoise Shell	—	—	15½	13,175	9	9,000
Musk	—	—	—	—	—	—
Gambooge	—	—	—	—	—	—
Paper	—	—	—	—	—	—
Copper	—	—	—	—	—	—
Tin	—	—	—	—	—	—
Camphor	Peculs, 370	11,470	150	4,950	358	11,814
Ginger	269	4,304	45	675	—	—
Cotton Goods	—	—	—	—	Pieces, 4,824	27,762
Cotton Yarn	—	—	—	—	—	—
Flannel	—	—	—	—	—	—
Sapan Wood	—	—	140	490	—	—
Nutmegs and Mace	—	—	—	—	Peculs, 77	6,160
Pearl Buttons	—	—	Gross, 13,650 Boxes, 4,620	5,460	Gross, 13,200 Boxes, 5,177	5,280
Fireworks	—	—	Value, 12,150	11,550	Value, 195,500	14,795
Chow Chow	—	—	—	—	174	1,218
Rattans	—	—	—	—	49	940
Window Blinds	—	—	—	—	No. 6,280	21,980
Skins and Furs	—	—	—	—	—	—
Aniseed Oil	—	—	—	—	—	—
Fans and Screens	—	—	—	—	—	—
Grass Cloth	—	—	—	—	—	—
Dragons Blood	—	—	—	—	—	—
Spice Oil	—	—	—	—	—	—
Trunks	—	—	—	—	—	—
Combs	—	—	—	—	—	—
Aniseed	—	—	—	—	—	—
China Root	—	—	—	—	—	—
Turmeric	—	—	—	—	—	—
Sundries not specified	Value, 8,520	—	—	—	—	—
Bullion and Specie	—	—	—	—	—	—
Bills of Exchange	—	—	—	—	—	—
Exports to South America and the Sandwich Islands, &c, Particulars not given.	Value, 217,000	—	Value, 200,000	—	—	—
	Sp. Dr	5,677,149	Sp. Dr	8,501,121	Sp. Dr	8,752,562

## No. 4.—An Account of the Exports and Imports of Foreign Nations at the Port of Canton, &amp;c.—continued.

## AMERICAN TRADE.—EXPORTS.

Description of Articles.	1826-27.		1827-28.		1828-29.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Teas	lbs. 8,577,467	2,128,349	lbs. 10,416,934	3,235,620	lbs. 9,851,067	2,777,228
Nankeens	Pieces, 248,725	216,107	Pieces, 524,500	367,150	Pieces, 452,900	324,982
Manufactured Silks	Pieces, 301,833	1,625,350	Pieces, 294,628	1,957,348	Pieces, 211,309	1,053,107
Raw Silk	lbs. 3,600		lbs. 24,500		lbs. 19,200	
Camlets and Druggets	Pieces, 2,052	88,800	Pieces, 20,933	67,510	Pieces, 43,734	144,320
Cassia and Cassia Buds	Pieces, 4,379	26,827	Pieces, 43,436	132,944	Pieces, 3,703	65,842
Sugar and Candy	Pieces, 4,514	40,794	Pieces, 2,140	27,960	Pieces, 4,643	43,657
China Ware	Boxes, 300		Boxes, 1,450		Boxes, 220	
Mats and Matting	Rolls, 1,423	9,961	Rolls, 988	16,796	Rolls, 589	3,534
Rhubarb	Pieces, 3,896	19,460	Pieces, 5,090	20,360	Pieces, 1,590	7,950
Vermilion	Pieces, 109	4,905	Pieces, 132	8,580	Pieces, 99	5,940
Gallingal	—	—	Boxes, 110	4,950	Boxes, 50	2,400
Lacquered Ware	—	—	Pieces, 60	10,200	—	—
Cassia Oil	16	3,200	Pieces, 2	100	—	—
Tortoise Shell	5	5,000	—	—	—	—
Musk	—	—	—	—	—	—
Gamboge	Pieces, 4	200	—	—	—	—
Pepper	—	—	—	—	—	—
Copper	—	—	—	—	—	—
Tin	—	—	—	—	—	—
Camphor	181	5,973	—	—	Pieces, 420	7,140
Ginger	—	—	—	—	—	—
Cotton Goods	—	—	—	—	200	8,000
Cotton Yarn	—	—	—	—	—	—
Flannel	—	—	—	—	—	—
Sapan Wood	—	—	—	—	—	—
Nutmegs and Mace	—	—	—	—	—	—
Pearl Buttons	Gross, 5,600	2,240	Boxes, 914	838	—	—
Fireworks	Boxes, 6,126	15,315	—	—	—	—
Chow Chow	—	—	—	—	—	—
Rattans	83	581	—	—	—	—
Window Blinds	—	—	—	—	—	—
Skins and Furs	—	—	—	—	—	—
Aniseed Oil	Pieces, 2	520	—	—	—	—
Fans and Screens	93,828	2,111	—	—	—	—
Grass Cloth	Pieces, 200	2,400	Pieces, 205	1,640	—	—
Dragons Blood	Pieces, 9	765	—	—	Pieces, 50	8,000
Spice Oil	—	—	—	—	—	—
Trunks	—	—	—	—	—	—
Combs	—	—	—	—	—	—
Aniseed	—	—	—	—	—	—
China Root	—	—	—	—	—	—
Turmeric	—	—	—	—	—	—
Sundries not specified	Value,	90,000	—	—	Value,	30,000
Bullion and Specie	—	—	—	—	—	—
Bills of Exchange	—	—	—	—	—	—
Exports to South America and the Sandwich Islands, &c.,	—	—	Value,	291,364	Value,	70,000
Particulars not given	—	—	—	—	—	—
	Sp. D <sup>n</sup>	4,363,788	Sp. D <sup>n</sup>	6,143,360	Sp. D <sup>n</sup>	4,552,200

## No. 4.—An Account of the Exports and Imports of Foreign Nations at the Port of Canton, &amp;c.—continued.

## AMERICAN TRADE.—EXPORTS.

Description of Articles.	1829-30.		1830-31.	
	Quantity.	Dollars.	Quantity.	Dollars.
Teas	lbs. 8,827,200	2,496,683	lbs. 7,251,467	2,014,405
Nankeens	Pieces, 349,975	250,173	Pieces, 125,774	80,944
Manufactured Silks	Pieces, 182,902	995,199	Pieces, 261,117	1,636,042
	lbs. 31,600		lbs. 47,200	
Raw Silk	46,267	138,700	38,000	85,500
Camlets and Druggets	Pieces, 285	2,280	990	8,910
Cassia and Cassia Buds	Peculs, 3,123	40,837	Peculs, 2,463	29,556
Sugar and Candy	Peculs, 4,925	48,771	3,809	39,944
	Boxes, 741			
China Ware	89	534	Boxes, 294	1,764
Mats and Matting	Rolls, 3,115	15,575	Rolls, 600	3,000
Rhubarb	Peculs, 163	9,780	Peculs, 28	1,680
Vermillion	Boxes, 186	8,928	Boxes, 90	3,960
Gallingal	Peculs, 53	2,650	Peculs, 100	500
Lacquered Ware	—	—	—	Value, 2,517
Cassia Oil	—	—	—	—
Tortoise Shell	—	—	—	—
Musk	—	—	—	—
Gamboge	8	760	—	—
Paper	46	829	—	—
Copper	—	—	—	—
Tin	—	—	—	—
Camphor	—	—	—	—
Ginger	166	2,656	—	—
Cotton Goods	—	—	—	—
Cotton Yarn	—	—	—	—
Flannel	—	—	—	—
Sapan Wood	—	—	—	—
Nutmegs and Mace	—	—	—	—
Pearl Buttons	Gross, 12,510	2,502	Gross, 72,100	14,420
Fireworks	Boxes, 4,540	4,994	Boxes, 3,990	4,389
Chow Chow	—	—	—	—
Rattans	Peculs, 7	210	—	—
Window Blinds	—	—	Rolls, 524	2,620
Skins and Furs	—	—	—	—
Aniseed Oil	—	—	—	—
Fans and Screens	—	—	No. 100,000	1,400
Grass Cloth	Pieces, 302	3,020	—	—
Dragons Blood	—	—	—	—
Spice Oil	Peculs, 38	5,700	—	—
Trunks	515	3,090	—	—
Combs	103,000	721	—	—
Aniseed	—	—	—	—
China Root	—	—	—	—
Turneric	—	—	—	—
Sundries not specified	—	Value, 65,000	—	Value, 75,000
Bullion and Specie	—	9,020	—	—
Bills of Exchange	—	—	—	—
Exports to South America and to the Sandwich Islands, &c., Particulars not given	—	—	—	Value, 257,000
	Sp. Dr	4,108,611	Sp. Dr	4,263,551

\* No. 4.—An Account of the Exports and Imports of Foreign Nations at the Port of Canton, &amp;c.—continued.

## AMERICAN TRADE.—EXPORTS.

* Description of Articles.	1831-32.		1832-33.	
	Quantity.	Dollars.	Quantity.	Dollars.
Teas - - - - -	lbs. 11,183,334	3,667,530	lbs. 16,327,600	5,925,542
Nankeens - - - - -	Pieces, 122,285	72,082	Pieces, 39,500	30,775
Manufactured Silks - - - - -	Pieces, 265,177	1,636,882	Pieces, 214,128	1,106,865
Raw Silk - - - - -	lbs. 46,667		lbs. 9,600	
Canlets and Druggets - - - - -	14,533	40,330	19,200	50,400
Cassia and Cassia Buds - - - - -	3,500	31,500	Pieces, 1,091	10,364
Sugar and Candy - - - - -	Peculs, 3,691	38,756	Peculs, 8,396	100,702
China Ware - - - - -	3,449	27,509	Peculs, 5,218	75,347
Mats and Matting - - - - -	Rolls, 2,844		Boxes, 5,613	
Rhubarb - - - - -	Peculs, 584	17,520	645	13,080
Vermilion - - - - -	Boxes, 318	13,356	Rolls, 10,368	41,472
Gallinial	-	-	Peculs, 187	5,610
Lacquered Ware	-	-	Boxes, 655	22,925
Cassia Oil	Peculs, 38	4,940	Peculs, 145	508
Tortoise Shell	-	-	-	-
Musk	-	-	-	-
Gamboge	-	-	-	-
Paper	-	-	-	-
Copper	-	-	-	-
Tin	-	-	1,898	29,893
Camphor	Peculs, 25	600	496	12,896
Ginger	-	-	-	-
Cotton Goods	-	-	-	-
Cotton Yarn	-	-	-	-
Flannel	-	-	-	-
Sapan Wood	-	-	-	-
Nutmegs and Mace	-	-	-	-
Pearl Buttons - - - - -	Gross, 65,200	11,064	Gross, 100,400	12,048
Fireworks - - - - -	Boxes, 15,915	23,873	Boxes, 14,444	32,499
Chow Chow - - - - -	-	-	-	-
Rattans - - - - -	-	-	-	-
Window Blinds - - - - -	-	-	-	-
Skins and Furs - - - - -	-	-	-	-
Aniseed Oil - - - - -	-	-	-	-
Pans and Screens - - - - -	-	-	No. 725,030	21,751
Grass Cloth - - - - -	-	-	Pieces, 3,155	18,930
Dragons Blood - - - - -	-	-	Peculs, 126	18,900
Spice Oil - - - - -	-	-	-	-
Trunks - - - - -	-	-	-	-
Combs - - - - -	-	-	-	-
Aniseed - - - - -	-	-	50	550
China Root - - - - -	-	-	27	94
Turmeric - - - - -	-	-	20	110
Sundries not specified - - - - -	-	Value, 107,550	-	Value, 83,125
Bullion and Specie - - - - -	-	-	-	-
Bills of Exchange - - - - -	-	-	-	Value, 264,816
Exports to South America and the Sandwich Islands, &c., Particulars not given	-	Value, 150,000	-	Value, 346,173
	Sp. Dr	5,857,732	Sp. Dr	8,225,375

No Accounts of the American Trade since the Year 1832-33 have been received at the East India House.

## No. 4.—An Account of the Exports and Imports of Foreign Nations at the Port of Canton, &amp;c.—continued.

## AMERICAN TRADE.—IMPORTS.

Description of Articles.	1820-21.		1821-22.		1822-23.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Opium	—	—	Peculs, 383	383,000	—	—
Ginseng	Peculs, 2,016	171,360	— 2,466	209,610	Peculs, 5,144	231,480
Quicksilver	— 3,938	216,590	— 4,324	224,848	— 2,859	180,117
Metals	— 10,514	77,291	— 22,069	296,940	— 19,297	200,650
Spelter and Tin Plates	—	—	—	—	—	—
Skins	No. 44,580	202,496	No. 160,009	471,187	No. 79,932	319,231
Cotton	Peculs, 3,782	37,820	Peculs, 3,660	36,600	Peculs, 888	9,876
Cotton Goods	Pieces, 6,161	59,688	Pieces, 18,030	146,860	Pieces, 38,976	179,858
Cotton Yarn	—	—	—	—	—	—
Woollens	— 23,564	458,564	— 31,599	803,105	— 21,401	483,586
Lineus	—	—	—	—	— 799	8,789
Spices and Pepper	Peculs, 3,755	26,285	Peculs, 247	25,015	Peculs, 331	26,180
Rice and Paddy	— 7,518	15,036	—	—	—	—
Sandal Wood	— 6,005	60,050	— 26,822	268,220	— 20,653	139,408
Sapan Wood	— 2,245	6,735	— 1,214	3,642	—	—
Ebony	— 20	40	—	—	—	—
Betel Nut	— 14,442	28,884	—	—	—	—
Cudbear	— 100	3,000	—	—	—	—
Tortoise Shell	— 21	21,000	— 17	8,500	— 7	910
Brandy and Wine	Pipes, 124	24,000	—	—	Pipes, 1,563	31,260
Coral and Amber	Peculs, 33	1,245	—	—	—	—
Rattans	— 188	6,580	— 7,019	21,566	Peculs, 2,250	7,312
Mother of Pearl Shells	— 25	500	—	—	—	—
Cochineal	—	—	— 68	57,800	— 270	175,500
Clocks and Watches	—	—	No. 620	18,600	No. 314	9,420
Birds Nests	—	—	Peculs, 3	9,000	—	—
Tobacco	—	—	— 300	3,000	Peculs, 792	9,404
Smalts	—	—	— 517	18,095	—	—
Glass and Glass Ware	—	—	Value, 32,068	—	Value, 25,000	—
Bêche de Mer	—	—	—	—	— 170	3,400
Sundries	Value, 48,336	—	Value, 34,085	—	Value, 4,877	—
Dollars	—	2,569,500	—	5,125,000	—	6,292,840
Bills of Exchange	—	—	—	—	—	—
	Sp. Dr <sup>s</sup>	4,035,000	Sp. Dr <sup>s</sup>	8,199,741	Sp. Dr <sup>s</sup>	8,339,398

  

Description of Articles.	1823-24.		1824-25.		1825-26.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Opium	Peculs, 140	133,000	Peculs, 411	287,700	—	—
Ginseng	— 427	29,890	— 6,039	181,170	Peculs, 3,357	100,710
Quicksilver	— 8,210	492,600	— 6,452	374,216	— 3,738	224,280
Metals	— 19,248	201,702	— 23,569	208,053	— 24,616	231,231
Spelter and Tin Plates	—	—	—	—	—	—
Skins	No. 168,734	271,274	No. 100,791	270,669	No. 65,958	258,235
Cotton	Peculs, 1,070	19,260	Peculs, 1,575	31,500	Bales, 195	3,802
Cotton Goods	Pieces, 34,469	157,190	Pieces, 34,534	89,786	Pieces & Dozens, 39,070	107,996
Cotton Yarn	—	—	—	—	—	—
Woollens	— 41,629	698,810	— 23,109	640,126	Pieces, 26,977	674,622
Lifens	— 394	4,728	— 7,612	64,602	— 21,885	133,640
Spices and Pepper	—	—	Peculs, 3,856	60,010	—	—
Rice and Paddy	—	—	— 18,927	37,854	Peculs, 49,993	99,986
Sandal Wood	Peculs, 8,404	67,232	— 7,438	66,942	— 3,097	32,518
Sapan Wood	— 230	775	—	—	—	—
Ebony	—	—	— 222	666	—	—
Betel Nut and Cudbear	—	—	—	—	—	—
Tortoise Shell	— 37	5,550	— 24	2,400	— 16	1,600
Brandy and Wine	Pipes, 840	14,000	Pipes, 705	11,280	Pipes, 270	4,320
Coral and Amber	—	—	—	—	—	—
Rattans	Peculs, 300	1,050	—	—	—	—
Mother of Pearl Shells	—	—	—	—	—	—
Cochineal	— 160	88,000	Peculs, 157½	86,625	Peculs, 255	146,625
Clocks and Watches	Value, 600	—	Value, 3,004	—	—	—
Birds Nests	—	—	—	—	—	—
Tobacco	— 1,082	8,656	— 72	504	— 16	80
Smalts	—	—	—	—	—	—
Glass and Glass Ware	Value, 9,840	—	—	15,000	—	—
Bêche de Mer	— 185	1,850	— 29	870	— 186	2,790
Sundries	Value, 11,119	—	Value, 4,568	—	Value, 29,296	—
Dollars	—	4,096,000	—	6,524,500	—	5,705,200
Bills of Exchange	—	—	—	—	—	—
	Sp. Dr <sup>s</sup>	6,313,126	Sp. Dr <sup>s</sup>	8,962,045	Sp. Dr <sup>s</sup>	7,756,031



## No. 4.—An Account of the Exports and Imports of Foreign Nations at the Port of Canton, &amp;c.—continued.

## AMERICAN TRADE.—IMPORTS.

Description of Articles.	1826-27.		1827-28.		1828-29.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Opium	Peculs, 56	29,500	—	800,000	Peculs, 17,256½	816,725
Ginseng	— 2,539	66,388	Peculs, 836	25,080	— 1,754	127,460
Quicksilver	— 2,815	197,050	— 8,934	696,852	— 6,374	446,180
Metals	— 27,808	299,766	— 49,666	299,468	— 26,463	199,337
Spelter	—	—	—	—	— 1,415	8,490
Tin Plates	—	—	—	—	Boxes, 220	2,200
Skins	No. 73,575	256,809	No. 89,949	248,962	No. 83,178	269,398
Cotton	Peculs, 1,020	14,280	Peculs, 1,336	17,368	—	—
Cotton Goods	Pieces & Dozens, 35,194	97,363	Pieces, 42,475	145,372	Pieces, 10,623	52,153
Cotton Yarn	—	—	—	—	Dozens, 10,263	—
Woollens	Pieces, 27,176	634,024	— 25,680	281,196	Peculs, 358	13,520
Linens	— 26,159	162,449	— 38,762	212,014	Pieces, 16,400	323,600
Spices and Pepper	Peculs, 3,600	28,800	Peculs, 55	2,750	— 19,790	118,740
Rice and Paddy	— 17,832	35,664	— 2,880	5,472	Peculs, 26,440	39,660
Sandal Wood	— 6,680	83,500	— 21,107	211,070	— 18,206	127,442
Sapan Wood	—	—	—	—	—	—
Ebony	—	—	—	—	—	—
Betel Nut and Cudbear	—	—	—	—	—	—
Tortoise Shell	— 42	4,200	— 90	9,900	— 28	3,360
Brandy and Wine	Pipes, 1,530	6,787	Value,	3,660	—	—
Coral and Amber, and Rattans	—	—	—	—	—	—
Mother of Pearl Shells	—	—	— 544	8,160	—	—
Cochineal	Peculs, 133	69,825	— 707½	304,225	— 228	74,100
Clocks and Watches	—	—	Value,	31,500	—	—
Birds Nests	—	—	—	—	—	—
Tobacco	— 51	250	—	—	—	—
Smalts	—	—	—	—	—	—
Glass and Glass Ware	—	—	—	—	—	—
Bêche de Mer	—	—	—	—	—	—
Sundries	Value,	15,894	Value,	15,060	Value,	20,000
Dollars	—	1,841,168	—	2,449,000	—	731,200
Bills of Exchange	—	400,000	—	237,000	—	657,300
	Sp. Drs	4,243,717	Sp. Drs	6,004,109	Sp. Drs	4,030,865

Description of Articles.	1829-30.		1830-31.	
	Quantity.	Dollars.	Quantity.	Dollars.
Opium	Peculs, 715	502,900	Peculs, 1,428	806,820
Ginseng	— 2,841	156,255	— 1,934	109,544
Quicksilver	— 5,643	395,010	— 5,644	395,800
Metals	— 32,275	181,656	— 24,498	261,696
Spelter	— 964	4,579	— 2,765	13,134
Tin Plates	Boxes, 100	1,200	Boxes, 1,380	15,180
Skins	No. 45,169	191,006	No. 18,068	78,471
Cotton	—	—	Peculs, 3,271	39,252
Cotton Goods	Pieces, 71,265 } Dozens, 21,795 }	405,908	Pieces, 64,464 } Dozens, 7,840 }	311,647
Cotton Yarn	Peculs, 211	8,440	Peculs, 1,398	47,532
Woollens	Pieces, 29,746	707,246	Pieces, 21,943	421,450
Linens	—	—	Peculs, 100	800
Spices and Pepper	—	—	— 4,537	31,759
Rice and Paddy	Peculs, 44,112	77,721	— 52,602	105,204
Sandal Wood	— 10,807	43,228	— 9,750	39,000
Sapan Wood	—	—	—	—
Ebony	—	—	—	—
Betel Nut and Cudbear	—	—	—	—
Tortoise Shell	— 36	3,600	— 25	1,220
Brandy and Wine	Pipes, 75	3,750	—	—
Coral and Amber	Peculs, 53	5,300	—	—
Rattans	— 369	922	—	—
Mother of Pearl Shells	—	—	— 198	1,584
Cochineal	— 131½	46,025	— 411	113,925
Clocks and Watches	—	Value, 400	—	—
Birds Nests	—	—	—	—
Tobacco	— 137	2,740	— 400	4,800
Smalts, and Glass and Glass Ware	—	—	—	—
Bêche de Mer	—	—	— 1,218	18,270
Sundries	Value,	56,032	Value,	54,822
Dollars	—	1,123,644	—	183,655
Bills of Exchange	—	393,650	—	1,168,500
	Sp. Drs	4,311,282	Sp. Drs	4,223,475

## No. 4.—An Account of the Exports and Imports of Foreign Nations at the Port of Canton, &amp;c.—continued.

## AMERICAN TRADE.—IMPORTS.

Description of Articles.	1831-32.		1832-33.	
	Quantity.	Dollars.	Quantity.	Dollars.
Opium	Peculs, 402	221,100	Peculs, 380	228,000
Ginseng	— 2,698	159,549	— 2,507	146,054
Quicksilver	— 10,295	720,650	— 10,154	629,518
Metals	— 35,097	236,855	— 46,206	353,558
Spelter	— 2,510	11,922	— 7,418	30,413
Tin Plates	Boxes, 900	6,300	Boxes, 100	650
Skins	No., 24,579	166,736	No., 45,872	134,085
Cotton	Peculs, 170	1,889	—	—
Cotton Goods	Pieces, 92,806 } Dozens, 24,566 }	398,800	Pieces, 118,026 } Dozens, 28,319 }	496,038
Cotton Yarn	Peculs, 2,286	84,582	Peculs, 2,203	92,526
Woollens	Pieces, 7,118	144,440	Pieces, 26,375	483,538
Linens	—	—	— 100	1,800
Spices and Pepper	—	—	—	—
Rice and Paddy	Peculs, 10,671	21,342	Peculs, 104,517	224,712
Sandal Wood	— 1,400	7,000	— 5,600	28,000
Sapan Wood	—	—	—	—
Ebony	—	—	—	—
Betel Nut	—	—	—	—
Cudbear	—	—	—	—
Tortoise Shell	—	—	— 6	180
Brandy and Wine	—	Value, 2,300	—	—
Coral and Amber	—	—	—	—
Rattans	—	—	—	—
Mother of Pearl Shells	— 770	3,850	— 2,602	13,010
Cochineal	— 376	75,200	— 49	13,720
Clocks and Watches	—	Value, 10,000	—	—
Birds Nests	—	—	—	—
Tobacco	Peculs, 601 } Cigars, 180,000 }	8,170	—	—
Smalts	—	—	—	—
Glass and Glass Ware	—	Value, 2,500	—	—
Bêche de Mer	—	—	—	—
Sundries	—	100,500	—	Value, 33,104
Dollars	—	667,252	—	682,519
Bills of Exchange	—	2,480,871	—	4,772,516
	Sp. Dr	5,531,808	Sp. Dr	8,362,971

## NETHERLANDS TRADE.—EXPORTS.

Description of Articles.	1820-21 to 1823-24.		1824-25.		1825-26.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea	—	—	Chests, 323	—	Chests, 33,308	—
Nankeens	—	—	Pieces, 138,800	—	Pieces, 2,421	—
Manufactured Silks	—	—	— 220	—	Peculs, 24	—
Raw Silk	—	—	Peculs, 25	—	— 525	—
Cassia and Cassia Buds	—	—	— 450	Value not specified.	— 14	Value not specified
Sugar and Candy	—	—	—	—	Pieces, 123	—
China Ware	—	—	—	—	—	—
Paper	—	—	Peculs, 791	—	—	—
Linen	—	—	Pieces, 10,000	—	—	—
China Root	—	—	—	—	Peculs, 351	—
Gallinjal	—	—	—	—	— 201	—
Ginger	—	—	—	—	— 3	—
Dollars	No Returns for these Years.		—	—	Value,	264,000
Quicksilver			—	—	—	—
Rhubarb	—	—	—	—	—	—
Aniseed	—	—	—	—	—	—
Vermilion	—	—	—	—	—	—
Umbrellas	—	—	—	—	—	—
Trunks	—	—	—	—	—	—
Opium	—	—	—	—	—	—
Sundries	—	—	—	—	—	—
Remittances to Europe and Java	—	—	—	—	—	—
Cloth (White)	—	—	—	—	—	—
Cigars	—	—	—	—	—	—

## No. 4.—An Account of the Exports and Imports of Foreign Nations at the Port of Canton, &amp;c.—continued.

## NETHERLANDS TRADE.—EXPORTS.

Description of Articles.	1826-27.		1827-28.		1828-29.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea	Chests, 29,245	-	Chests, 26,997	-	Chests, 19,188	-
Nankeens	Pieces, 15,000	-	-	-	Pieces, 2,000	-
Manufactured Silks	-	-	-	-	-	700
Raw Silk	-	-	Peculs, 40	-	Peculs, 160	-
Cassia and Cassia Buds	Peculs, 582	-	400	Value not specified.	-	1,775
Sugar and Candy	-	-	-	-	-	3,271
China Ware	-	Value not specified.	-	-	-	Value not specified.
Paper	-	-	-	-	-	35
Linen	-	-	-	-	-	-
China Root	Peculs, 10	-	Peculs, 100	-	-	-
Gallinal	-	11	-	-	-	-
Ginger	-	-	-	-	Peculs, 320	-
Dollars	-	-	-	-	Value,	42,976
Quicksilver	Peculs, 4	-	-	-	-	-
Rhubarb	-	-	-	-	Peculs, 52	-
Aniseed	-	-	-	-	-	320
Vermilion	-	-	-	-	-	55
Umbrellas	-	-	-	-	No., 1,200	Value not specified.
Trunks	-	-	-	-	Sets, 59	-
Opium	-	-	-	-	-	-
Sundries	-	-	-	-	-	-
Remittances to Europe and Java	-	-	-	-	-	-
Cloth (White)	-	-	-	-	-	-
Cigars	-	-	-	-	-	-

  

Description of Articles.	1829-30.		1830-31.		1831-32.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea	Peculs, 7,860	315,832	-	106,800	Packs, 27,852	505,000
Nankeens	-	-	-	-	-	-
Manufactured Silks	-	Value, 3,900	-	116,640	Boxes, 76	22,800
Raw Silk	Peculs, 130	39,000	-	39,900	-	-
Cassia and Cassia Buds	-	51	-	1,200	Peculs, 938	10,040
Sugar and Candy	-	-	-	5,000	-	-
China Ware	-	Value, 1,000	-	3,000	-	-
Paper	Peculs, 444	8,880	-	7,000	Boxes, 132	1,086
Linen	-	-	Quantities not specified.	-	-	-
China Root	-	-	-	-	-	-
Gallinal	-	-	-	500	-	-
Ginger	Peculs, 80	420	-	-	-	Value, 1,405
Dollars	-	-	-	-	-	-
Quicksilver	-	-	-	-	-	-
Rhubarb	Peculs, 168	10,920	-	-	-	-
Aniseed	-	20	-	-	-	-
Vermilion and Umbrellas	-	-	-	-	-	-
Trunks	Sets, 63	1,575	-	-	Sets, 26	624
Opium	Chests, 34	Value not specified.	-	-	Peculs, 60	30,000
Sundries	-	8,000	-	Value, 10,000	-	Value, 48,080
Remittances to Europe and Java	-	-	-	130,000	-	-
Cloth (White)	-	-	-	-	Pieces, 10,000	13,000
Cigars	-	-	-	-	No., 362,000	1,610
	Sp. D <sup>r</sup>	392,287	Sp. D <sup>r</sup>	419,240	Sp. D <sup>r</sup>	633,645

No. 4.—An Account of the Exports and Imports of Foreign Nations at the Port of Canton, &c.—*continued.*

## , NETHERLANDS TRADE.—IMPORTS.

Description of Articles.	1820-21 to 1823-24.		1824-25.		1825-26.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Opium			Peculs, 29		Chests, 127	
Ginseng					Peculs, 251	
Quicksilver					— 74	
Metals					— 6,910	
Skins					—	
Spices and Pepper					— 594	
Bullion (Gold)				Value not specified.		
Cotton Goods					Pieces, 249	
Woollens			Pieces, 869		— 4,094	
Spirits (Gin)						
Rice and Paddy			Peculs, 3,350		Peculs, 2,000	Value not specified.
Ebony			— 121		—	
Camphor			Catties, 31		—	
Birds' Nests			— 56		Catties, 209	
Tortoise Shell					— 300	
Gold and Silver Thread					— 200	
Cochineal	No Returns for these Years.				Peculs, 13	
Rattans					— 491	
Bêche de Mer					— 7	
Prussian Blue					— 112	
Glass and Sapan Wood						
Gambier						
Betel Nut						
Sandal Wood and Putchuck						
Ivory						
Mother-o'-Pearl Shells						
Dragons' Blood						
Buffalo Horns						
Wax and Saltpetre						
Sundries						
Bills of Exchange						
Coral and Pearls						
Dollars						377,000

  

Description of Articles.	1826-27.		1827-28.		1828-29.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Opium	Chests, 15		Chests, 32		Chests, 53	
Ginseng						
Quicksilver	Peculs, 86		Peculs, 80		Peculs, 113	
Metals	— 6,021		— 11,276		— 8,236	
Skins			No. 978		No. 1,381	
Spices and Pepper	— 8,696		Peculs, 6,805		Peculs, 2,562	
Bullion (Gold)						
Cotton Goods	Pieces, 2,930		Pieces, 2,300			
Woollens	— 5,090		— 6,359		Pieces, 3,020	
Spirits (Gin)					Peculs, 14,082	
Rice and Paddy			Peculs, 12,030			
Ebony		Value not specified.	— 72			
Camphor			Catties, 57			
Birds' Nests	Catties, 661		— 50			
Tortoise Shell			— 43	Value not specified.	Peculs, 10	Value not specified.
Gold and Silver Thread	Catties, 472		— 570		Catties, 335	
Cochineal	Peculs, 12		Peculs, 14			
Rattans	— 327		— 3,095		Peculs, 1,344	
Bêche de Mer					— 346	
Prussian Blue	— 80					
Glass	Pieces, 30					
Sapan Wood	Peculs, 34		Peculs, 660		— 622	
Gambier	— 8		— 174			
Betel Nut			— 943		— 340	
Sandal Wood			— 67		— 1,238	
Putchuck			— 95			
Ivory			— 14			
Mother-o'-Pearl Shells			— 388		— 414	
Dragons' Blood			— 198			
Buffalo Horns			No. 911			
Wax					— 30	
Saltpetre and Sundries						
Bills of Exchange						
Coral and Pearls						
Dollars		223,000		78,030		1,000

No. 4.—An Account of the Exports and Imports of Foreign Nations at the Port of Canton, &amp;c.—continued.

## NETHERLANDS TRADE.—IMPORTS.

Description of Articles.	1829-30.		1830-31.		1831-32.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Opium	Chests, 120	105,870	- - -	50,000	Peculs, 3	2,100
	- 34	Value not stated.	- - -	- - -	- - -	- - -
Ginseng and Quicksilver	- - -	- - -	- - -	- - -	- - -	- - -
Metals	Peculs, 2,312	48,000	- - -	32,400	- 2,550	40,975
Skins	No. 1,416	1,550	Quantities	- - -	- - -	- - -
Spices and Pepper	Peculs, 3,281	39,760	not	4,900	- 1,035	14,655
Bullion (Gold)	- - -	- - -	specified.	- - -	- - -	1,300
Cotton Goods	Pieces, 700	4,000	- - -	- - -	Pieces, 187	935
Woollens	- 2,560	96,340	- - -	12,000	- 1,520	48,640
Spirits (Gin)	Chests, 300	1,500	- - -	- - -	Flasks, 3,375	844
Rice and Paddy	Peculs, 14,130	18,200	Peculs, 14,500	39,875	Pecul, 89,700	224,250
Ebony	- - -	- - -	- - -	- - -	- 17	68
Camphor	Catties, 246	6,890	- - -	- - -	- - -	- - -
Birds' Nests	- - -	- - -	- - -	- - -	Catties, 1,260	36,000
Tortoise Shell	- 50	590	- - -	- - -	- 600	14,400
Gold and Silver Thread	- - -	- - -	- - -	- - -	- - -	- - -
Cochineal	- - -	- - -	- - -	- - -	- - -	- - -
Rattaus	Peculs, 3,474	7,800	- - -	2,760	Peculs, 2,277	6,831
Bêche de Mer	- - -	- - -	- - -	- - -	- - -	- - -
Prussian Blue and Glass	- - -	- - -	Quantities	- - -	- - -	- - -
Sapan Wood	- 106	106	not	- - -	- - -	- - -
Gambier and Betel Nut	- - -	- - -	specified.	- - -	- - -	- - -
Sandal Wood	- 1,411	16,800	- - -	- - -	Peculs, 160	6
Putchuck	- - -	- - -	- - -	- - -	- - -	- - -
Ivory	- 3½	280	- - -	- - -	Catties, 70	3,500
Mother-o'-Pearl Shells	- - -	- - -	- - -	- - -	- - -	- - -
Dragons' Blood	- - -	- - -	- - -	- - -	- - -	- - -
Buffalo Horns, and Wax	- - -	- - -	- - -	- - -	- - -	- - -
Saltpetre	- 235	2,820	- - -	- - -	- - -	- - -
Sundries	Value, 4,000	- - -	- - -	13,300	Value, 6,060	- - -
Bills of Exchange	- - -	- - -	Value, 40,000	- - -	- - -	- - -
Coral	- - -	- - -	- - -	- - -	Catties, 300	30
Pearls	- - -	- - -	- - -	- - -	Value, 2,000	- - -
Dollars	- - -	- - -	- - -	16,700	- - -	54,000
	Sp. Dr.	350,406	Sp. Dr.	211,935	Sp. Dr.	457,128

In Season 1832-33 Thirteen Dutch Ships, and in Season 1833-31 Eight Dutch Ships, arrived in China, but no Particulars have been received respecting their Import or Export Cargoes.

## SPANISH TRADE TO CHINA.

Estimated Value		Spanish Dollars.
1820-21	-	1,500,000
1821-22	-	1,500,000
1822-23	-	700,000
1823-24	-	700,000
1824-25	-	700,000
1825-26	-	600,000
1826-27	-	670,000
1827-28	-	500,000
1828-29	-	500,000
1829-30	-	500,000

There are no further Particulars given of the Spanish Trade than what are stated above.

In 1826-27 One Danish and Two French Ships are stated to have been in China. No Particulars whatever are given respecting the Cargoes of these Ships.

In 1828-29 One Prussian, One Danish, Three French, Twenty-three Spanish, and Eighteen Portuguese Ships are stated to have been in China. No Particulars whatever are given respecting the Cargoes of these Ships, excepting the Value of Spanish Trade stated above.

In 1829-30 Four French, Seven Danish, One Prussian, Thirty-one Spanish, and Twenty-two Portuguese Ships, and Three Ships from the Sandwich Islands are stated to have been in China. No Particulars whatever are given respecting the Cargoes of these Ships, excepting the Value of Spanish Trade stated above.

In 1830-31 One Danish, One Sardinian, Twenty-six Spanish, and Fifteen Portuguese Ships are stated to have been in China. No Particulars whatever are given respecting the Cargoes of these Ships. Also Five French Ships, the Tonnage of which is stated at 2,004, One of which exported a Cargo valued at 20,000 Dollars.

In 1831-32 Thirty-four Spanish, Nineteen Portuguese, Seven Danish, Two Prussian, and One French Ships arrived in China. No Particulars whatever are given respecting the Cargoes of these Ships.

In 1832-33 Forty-seven Spanish, Thirteen Portuguese, Five Danish, Three French, One Hamburg, and One Mexican Ships arrived in China. No Particulars whatever are given respecting the Cargoes of these Ships.

In 1833-34 Forty-one Spanish, Nineteen Portuguese, Four Danish, One Prussian, Eight French, Four Hamburg, One Belgic, and One Mexican Ships arrived in China. No Particulars whatever are given respecting the Cargoes of these Ships.

COPY of a DESPATCH of the COURT of DIRECTORS of the EAST INDIA COMPANY in the Revenue Department, dated 15th March 1839, on the IMPROVED CULTIVATION OF COTTON in INDIA :

AND ALSO

COPY of a MINUTE of the GOVERNOR GENERAL of INDIA on the CULTIVATION OF COTTON in the EAST INDIES, dated Simla, the 14th August 1839.

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I.

(Revenue Department.)

15th March (No. 4.) 1839.

OUR GOVERNOR GENERAL of INDIA in Council.

1.  
The  
Court of Directors  
to the  
Sup<sup>r</sup> Government  
of India.

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Para. 1. From the Correspondence which has passed with your Government, as well as with the Governments of Madras and Bombay, you are fully sensible of the Interest we have taken in the Cultivation of Cotton, Sugar, and other Articles of Commerce suited to the European Markets.

2. The full and interesting Information which we have from Time to Time received from our respective Governments has satisfied us that they are as deeply impressed with the Importance of this Subject as ourselves. And it has been very gratifying to us to find that the Efforts which have been made in the Formation of Roads, the Construction of Canals of Irrigation, and the Alteration in the Mode of Assessment, have been felt and acknowledged by the Agricultural Community, and have, to a considerable Extent, especially in the Article of Sugar, been attended with encouraging Success.

3. With regard to Cotton, although the Exertions have not been less unremitting, we are aware that the Success which has attended the Cultivation of this Article has not been so great as could be wished.

4. With a view to extend, improve, and encourage the Cultivation of Cotton, experimental Farms, and Farms subsidiary, were established, pecuniary Advances made to Individuals, and Rewards granted to such Natives as evinced Zeal and Ingenuity in the Prosecution of the Object; Seed in considerable Quantities was procured from Egypt, Bourbon, the Brazils, and from North America; Saw Gins, used with so much Success in the latter Country, and in the West Indies, were sent to India, and a Gentleman \* who resided for some Years in Georgia and New Orleans was deputed to superintend the working of them.

5. From the best Information we have obtained from your Records, and from other Sources, there appears no Reason to doubt, although this great Desideratum has not yet been obtained, that, under proper Management and Superintendence, India is capable of producing Cotton in Quantity and Quality to compete with the Cotton from North America, which the best Bombay Cotton (Surat), cleaned by the Churka, often rivals; but that to accomplish this the following essential Points have still to be gained; videlicet, more full Information as to the most approved Mode of Culture, with reference especially to the Selection of Soil and Climate best suited to the several Varieties of the Plant, and most genial to it; more complete Information and Instruction

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\* Mr. Metcalfe.

I.  
The  
Court of Directors  
to the  
Sup<sup>c</sup> Government  
of India.

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with regard to the Time and Manner of gathering the Cotton from the Pod, and cleaning it by means of Machinery " rapid to produce the Article in large Quantities without Injury to the Staple.

6. Referring to your Proceedings, and to the Instructions which have from Time to Time emanated from us, and with reference especially to our Despatch dated 28th March 1838, we are not aware that any further Instructions for your Guidance are necessary.

7. The great Importance, however, which we attach to the Acquirement of the Knowledge above referred to by the Natives of India, and the right Application of it by them to the Attainment of the Objects contemplated, have induced us to take into consideration the Propriety of deputing Persons to North America, with Instructions to obtain full Information on the Subject, and, if possible, to engage Parties willing to proceed to India, and duly qualified, for the Purpose of instructing and superintending the Natives in the Cultivation of the Cotton, and the proper Mode of cleaning it by means of Machinery. And we rely on your Exertions for adopting effectual Measures and affording Facilities for promoting and extending throughout India any Plans which may seem best suited to the Attainment of the important Objects contemplated in this Despatch, so soon as you may receive the necessary Information.

8. Should you be of opinion that the important Objects we have in view will be further promoted by the Offer of a Reward at each of the Présidencies for the Exhibition of a certain Quantity of Cotton properly cleaned, we authorize you to offer Rewards of such an Amount as you may consider sufficient to stimulate Parties engaged in the Production to exhibit Cotton of good Growth, and cleaned by Machinery. We are of opinion, however, that the Quantity of Cotton so exhibited should not be less than 300 Bales.

9. We transmit for your Information Copies of Memorials we have recently received from the Chambers of Commerce at Glasgow and Manchester, and from the East India Associations of Liverpool and Glasgow, on the Subject of cultivating Cotton in India.

10. You will perceive that many of the Statements in these Memorials have been made in the Absence of correct Information regarding the Measures which have already been adopted with a view to encourage the Growth in India of various Staple Articles of Commerce; including that of Cotton. We have informed the respective Parties that the Subject would continue to receive our attentive Consideration.

11. In the Memorial from the East India Association at Glasgow our Attention has been drawn to an improved Machine for cleaning Cotton on the Principle of the Churka, Three of which are about to be forwarded by the Society to Bombay. We have requested the Association to procure for us Four additional Machines, Two of which we propose forwarding to Bengal, and Two to Madras.

12. This Machine, it will be observed, is stated "to clean most satisfactorily the Kupass sent from Bombay." The Experiment, however, being as yet confined to this Country, we shall not be justified in giving the Reward alluded to by the Society until the Power of the Machine has been fully proved by being successfully applied near the Place of Growth, and soon after the gathering of the Cotton.

We are, &c.

(Signed) J. L. LUSHINGTON.

R. JENKINS.

&c. &c.

London, 15th March 1839.



## II.

MINUTE by the Right Honourable the GOVERNOR GENERAL.

Para. f. I have retained this Despatch for some Time, in order that I might examine with Attention the Information which has been published from different Quarters on the Result of past Proceedings in regard to the highly important Subject to which it relates. All the Value of Success in introducing in India a better Produce of Cotton, suited for the immense Manufactures of England, is fully appreciated by me; and it is fitting, that, renewed and special Exertions being again directed to the Prosecution of this national Object, our Measures in furtherance of them should be well considered, and be as complete and effectual as Circumstances will admit. We are simultaneously labouring, with fair Hopes, to secure the Establishment of a profitable Tea Culture in India; and it will be one fortunate Consequence of the State of our Chinese Relations, if, in respect to the Production for the European Market of Two such valuable Articles as Tea and Cotton, it should give, as seems probable, an active Stimulus to the Agriculture and Commerce of this Country. In no other Channel can the Capital and Enterprise which have at Bombay been heretofore employed in the Trade in Opium be now turned, with better Prospect of Advantage, than to the Amelioration of the Cotton Produce of that Presidency, which already commands some partial Sale among the English Manufacturers, and affords a very promising Encouragement to further persevering Experiment.

(Revenue Department.)

Despatch of the Honourable Court, of 15th March 1839, on the improved Cultivation of Cotton in India.

\* For India generally. — "Reports on the Culture and Manufacture of Cotton Wool, Raw Silk, and Indigo in India." Printed by the East India Company, 21st December 1836, p. 1 to 431.

For the Bombay Presidency specially. — "The Government of India." By Sir John Malcolm, p. 108 to 133.

For the Bengal Presidency specially. — Summary by the Secretary to the Agricultural and Horticultural Society of India, dated 10th June 1839, in "Proceedings for June 1839," p. 33 to 59.

2. The Authorities which I have consulted on the Subject are named in the Margin\*, and they appear to supply full and accurate Information on the Condition of the Cotton Cultivation, and of the Success or Failure of the Attempts made for its Improvement at the several Presidencies.

3. Before, however, I proceed to notice the Conclusions which may be deduced from those Authorities, it may be convenient that I should first briefly allude to the general Principles by which I think that a Government should be carefully guided in its Efforts to fix in its Territories the Growth of any better Articles of Produce, of whatever Interest or Importance, with reference particularly to some of the Propositions which have been and are likely to be urged upon us by Parties laudably eager for the Accomplishment of the great Ends in view.

4. The following are the chief Propositions of this Nature which I find in the Papers and Publications before me :

First, That there be an Alteration in the Rate and Mode of taxing Cotton Lands, the Rate being erroneously supposed to be a Maximum one, and the Amount often taken in Kind, thereby "† inducing the Grower "to produce Quantity or Weight, without regard to Quality or "Cleanness."

Secondly, That ‡ Encouragement or reasonable Inducement be afforded to the Influx of Capital, and to its Application to this particular Cultivation. A special Mode of Encouragement is indicated in "§ the Offer of "a fitting Bounty, either by reducing the Assessment on Lands on "which Foreign Cotton Seed is grown, or by stimulating Industry by "large Grants as Prizes."

Thirdly, That experimental Farms be instituted, and Rewards given for improved Produce, or for improved Machines for cleaning the Cotton,

\*† Manchester Memorial.

‡ Glasgow Memorial.

§ Summary by the Secretary to the Agricultural Society, p. 59.

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Governor General.

this last being the great Desideratum, especially as regards the Cotton of Bombay. Seeds to be also procured of the best Foreign Cottons, and freely distributed.

Fourthly, That the Transport of Produce be facilitated by the Formation of Roads, and its Preservation and Shipment by the Erection of suitable Warehouses or Sheds, and of Quays at the Ports of Despatch.

5. Of the first of these Recommendations I need say little, as it is now the general Rule and Practice throughout India that the Assessment on Land cultivated with superior Products shall be no higher than the average Rate of Land of similar Quality, whatever the Crop reared on it; and the Custom of taking Revenue in Kind is nowhere retained. It is to be observed, however, that it is stated by Sir John Malcolm, in his Work before noted\*, that when the System of taking the Revenue of Cotton in Kind did exist in the Guzerat Districts, under the Bombay Government, its Effect was, not to deteriorate, but, from the steady Attention given to the Subject (the Government Share of the Crop being taken at a Valuation in proportion to the Care with which it was gathered), greatly to improve, the Quality of the Cotton; there having been a decided falling off in Cleanness since the Abolition of the System. The same Remark has been conveyed to me in a private Communication with which I have been very recently favoured by a Correspondent of high Authority at Bombay. "I believe," he says, "that it is the general Opinion that Cotton "is very rarely obtained now in a State of Cleanness and of Fibre equal to "that which long ago was received by the Honourable Company as Revenue "in the Baroach Districts." The Purchases of the Merchants of Bombay are, it is added, chiefly made at that Place, and the Agency which is in contact with the Cultivators in the Interior is almost wholly that of Natives, uninstructed, and thinking only of what may seem best for their immediate Interests. A laudable Instance is, however, mentioned, in the same Letter, of Exertions made within the last Year or Two for the Introduction of a better System in this respect by a Parsee Merchant of Enterprise (named Merwanjee Hormajee): some Bales of Baroach and Surat Cotton sent home by whom last Year were valued at 1*d.* a Pound above the usual Quality of good Baroach Cotton, and  $\frac{1}{2}$ *d.* above the best which had been known to have been before imported from India.

6. In respect to the Second of the Recommendations also I need not, after the Minutes recorded † by me on other Occasions, dwell at any Length on the conclusive Objections which I feel to all artificial Fosterings of the Devotion of Capital to particular Employments by the Remission of ordinary Rates of Assessment, or by any other Systems of Bounties. Such Plans lead to improvident and unsafe Speculations: they make the Government in a Manner responsible for the Fortunes of Individuals, and they are unjust to Enterprize in every other Department of Exertion. It will suffice to say, that my Objections to Schemes of this Description are as strong as they have always been.

7. The Third Mode suggested for assisting the Object by experimental Farms, or other Expedients of a like strictly experimental Character, by a few well arranged, honorary, or pecuniary Rewards, and by the Importation and Distribution of Seeds, appears to me to comprise some of the most legitimate Means of a special Kind which the Government can use in aid of the Proceedings of private Parties or Associations. I have no good Opinion, especially with such limited and transient Agency as we possess in India, of experimental Farms, where the Cultivation is to be conducted entirely by Government Superintendents and Servants; but an experimental Superintendence and Encouragement, on a carefully regulated and measured Plan, of the Efforts of private Cultivators may, doubtless, under different Circumstances, be productive of important Benefit. To suitable Measures of the Character here referred to I would do all in my Power to secure a consistent and effective Support. I shall hereafter propose to consider whether any such Measures are now neces-

\* See p. 113 to 116, for Details on this Point.

sary on the Part of the Government in India, in addition to those previously adopted, and in advertence to those specifically referred to in the present Despatch of the Honourable Court.

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8. As to the Formation of Roads, I fear, that however valuable a really permanent and good Road unquestionably is for all Purposes of National Improvement, the Hope of maintaining such Roads on an extensive Scale in the vast and poor Territory and unfavourable Climate of India, is not, for yet many Years, to be entertained on a sober Estimate of our Difficulties and Means. Unmetalled Roads in this Country, though they may be a Convenience at other Times, are yet during the Season of the heavy Rains nearly useless, while the Expense of forming and keeping up metalled Roads throughout our Territories must be so enormous, and can so little be relieved by any Possibility of Repayment, as to be apparently beyond the Limits of all prudent Outlay on the Part of the State. The main practicable Facilities for Communication in India, excepting as regards a few great and permanent Lines of Intercourse between Capital Cities, to which the Application of a large Outlay has already been sanctioned or is contemplated, must, I fear, for a long Period be principally found in general Protection against Violence, in the building of Bridges, in the regular Establishment and Management of Ferries, or other Measures for assisting the Passage of Streams, in the clearing of Hill or Jungle Passes, and in other like Works of local Convenience. Happily, however, any Impediments

\* Note.—The Circumstances to which I have referred in this Paragraph, affecting the Formation of Roads in India, and particularly Roads to the Cotton Districts, appear to have been in some measure overlooked in the following Remarks from the useful Work, entitled "Progress of the Nation," by Mr. Porter, introduced after a Passage pointing out the Importance of Roads for the Advancement of Indian Commerce.—"Good Roads (he says) "would be practicable at all Periods of the Year, and in every Part of the Country. This Improvement is especially needed in the Cotton-yielding Districts, where the present expensive Mode of Conveyance upon the Backs of Oxen acts most injuriously."

It will at the same Time be very proper that the several Governments should be called on to state, in furnishing the Reports which I shall hereafter indicate, whether there be any Road to their Cotton Districts the Construction or Improvement of which deserves particular Consideration.

I would add, on the Subject of Roads, that in the Revenue Settlement of the North-western Provinces of the Bengal Presidency a systematic Arrangement is made for the Repair and Extension of the Communications in the Interior of Districts, by a Cess of One per Cent. on the Amount of the Government Jumma or Tax levied and appropriated exclusively for that Purpose. The Disbursement of this Cess is managed by a local Committee; and it has been gratifying to me to learn that in some Districts the Application of these Funds is giving to Natives of Influence a warm Feeling of Interest, and a Habit of Co-operation for the general Improvement of the Country in which they reside.

which can arise from the Want of good Roads will for the present \* apply only partially to the Detriment of our Cotton Produce; for the best Indian Cotton, that of Surat and Baroach, is grown in Districts close to the Sea, while in the Upper Provinces of Bengal the Cotton of the Doonab and Bundelcund can readily be transported by our great Rivers. In respect to Warehouses or Sheds and Quays at the Ports of Despatch, they are doubtless very desirable, if not necessary; for it is remarked by Sir John Malcolm†, that in the Guzerat Districts there is a very

short Period between the Date of plucking and that of shipping the Cotton for Bombay, and "it is believed the Erection of Buildings calculated to preserve the Cotton not exported during the Monsoon would give great Encouragement, and increase Production;" but the building of Warehouses seems rather the Province of the private Merchant than of the Government. It may, however, be very proper to inquire from the Government of Bombay whether there are any local Reasons which in Guzerat would render the Interference of the State useful and expedient for such a Purpose, as well as whether there is a Want of suitable Quays at any of the Ports.

9. In the Remarks in the preceding Paragraph I would by no means be understood to discourage a serious Attention to the Subject of the Improvement of our Roads generally, but rather only to lament the Obstacles which are opposed to Success in such Undertakings. I would here, however, refer with Gratification to the great Facility which has been extended to all internal Intercourse by the Abolition of Transit Duties throughout the Presidencies of Bengal and Bombay; a Boon, I trust, to be soon also conferred on the Territories of Madras. From this Measure we may look for the best Effects in the quickening of every Enterprize, which may seem to rest upon really solid Foundations.

10. I may now go on to remark the Results of past Endeavours to improve the Quality of Indian Cotton in the several Presidencies.

† Work as above, p. 129.

H.  
Minute by  
the  
Hon. General.

11. The Cotton of Commerce consists of Two great Varieties; one, the Black Seed, or long Staple, of which Description are the American Sea Island, the West India, the South American, the Bourbon, and the Egyptian Cottons, bearing a higher Price in the Market than other Cottons, but in comparatively restricted Demand; the other, the Green Seed or short Staple, of which Kind are the Upland Georgia and New Orleans (these forming the main Source of Supply to our English Manufacturers), and the great Bulk of the indigenous Cottons of India. Of the general Value and Use of these different Varieties in Commerce a Paper in my Possession gives the following Information: "The Cotton in greatest Demand for the larger Portion of the Manufacture in England is the bowed Georgia Cotton, which sells for 7d. to 9d. per Pound in the Market. The India Cotton, which most nearly approaches to it, is that which sells in its present unclean State at about 5½d.; and if it could be delivered as clean as the bowed Upland Georgia Cotton, with a little Improvement in the Staple, it would sell in England, at about 7d. per Pound, to the Extent of several Millions Sterling. Fine Cotton, producing a higher Price, is only of limited Demand." The Modes of separating the Two Kinds of Cotton from the Seed are dissimilar. The Upland Georgia and New Orleans Cottons are so cleaned by the Machine called "Whitney's Saw Gin," which is considered to have been "hardly † of less Importance generally than Arkwright's Machinery." This Machine appears to occasion some Injury even to the short Staple of these Cottons, but the Loss on that Account is more than counterbalanced by the Gain in Time to the Process of cleaning. To the long Staple Cottons, however, this Instrument is destructive, by the Manner in which it cuts them, and other Means are employed for the Purpose, those Cottons separating from the Seed with much greater Facility than the Green Seed Species. A Machine called a Roller Gin ‡ is employed for the American Sea Island Cotton; and the Egyptian Cotton is described to be "separated || from the Seeds" by means of a Machine worked by manual Labour, such as is made use of "in South America for cleaning long Staple Cotton." The Indian Cotton is generally cleaned by an Instrument called a "Churka," which answers the

§ Note.—"The Process of cleaning by the Saw Gin is Four or Five Times more rapid than by the common Churka." Sir J. Malcolm's Work, p. 123.

Purpose sufficiently well, but is comparatively slow and expensive. § Whitney's Saw Gin, so successful in America, might naturally be thought to be adapted to this short Staple Cotton, but it has been unfortunately found at Bombay, from some Cause, "whether the Method of working it, or the Weakness of the Fibre of the Cotton ¶," to injure the Staple seriously; and some Modification of this, or an altogether new Machine, appears consequently to be absolutely required. The Honourable Court, in a Despatch to Bombay of 6th March 1832, have suggested that the Saw Gin, notwithstanding its Unsuitableness to the indigenous Cottons, might be used for cleaning Cotton raised in India from American Seeds. In Bengal, the Saw Gin, for Cotton of a generally similar Character, has been favourably \*\* reported of at Calcutta, and unfavourably at Calpee. It is with the view of overcoming the Difficulty occasioned by the presumed Inapplicability of the Saw Gin that the East India Association at Glasgow have recommended their improved Machine for cleaning Cotton (referred to in the concluding Paragraphs of the Court's present Despatch), "on the Principle of the Indian Churka," and stated "to †† Cotton with Seed. "clean most satisfactorily the Kupass †† sent Home from Bombay."

12. The total Importation of Cotton into England, taking the Three †† Years, 1831, 1832, and 1833, varied from 288 Millions to above 300 Millions of Pounds in each Year, and of this Quantity the Cotton of India furnished not more in any

† Report on Cotton Wool, &c., see p. 9.

‡ Sir J. Malcolm's Work, p. 122.

|| Sir J. Malcolm's Work, p. 132, note.

¶ Report on Cotton Wool, &c., p. 268, and see Page 214, Sir J. Malcolm, p. 123.

\*\* Report on Cotton Wool, &c., pp. 197 and 227 to 231.

†† Report on Cotton Wool, &c., p. 19.

*Note.*—In 1836 the total Quantity imported was 406,959,059, of which from the East Indies and Mauritius 75,746,226.—Official Table published for Parliament, 1838, p. 14.

Year than 38 Millions of Pounds \*, a large Proportion of which was to be re-exported to the Continent, where there is some Sale for inferior Cotton. In the Years 1818 and 1819 the Importation of Indian Cotton into England had reached as high as 86 Millions and 62 Millions of Pounds, but this may probably have proceeded from some merely temporary Causes.

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13. The great Export of Indian Cotton to England is from Bombay, to which Port the Cotton from Oomrawattee and the Deccan, which was formerly brought to Calcutta via Mirzapoor, is now carried. Of the Bombay Cottons, those from Baroach and Surat are used, though inferior, in consequence of the foul State in which they are transported, in the English Manufactories †, and the rest are almost entirely sent Abroad again to the Continental Markets. The following is a general Account of the Indian Cottons as saleable for

|| This includes the Cotton of Bundelcund and the Doonab.

working ‡ up in England. “The Bengal || may

“good Portion of the Imports of 1817 to 1826 consisted of, (that is good,

§ *Note.*—This signifies, I believe, Cotton of the first picking of the Crop.

“be fairly considered to be out of Use with the British Manufacturer. Surat Cotton, such as a

“clean, bright-coloured Thomil § Cotton,) would

“always find a Consumption to a certain Extent,

“which of course would be increased if the

“Staple could be a little improved by the Introduction of Seed from America, particularly from New Orleans. The best Quality of the Bombay Cottons have always been considered to be the Baroach and the Surat, which in good Seasons are equal in Staple to middling-bowed Georgia.”

14. The first Efforts of the Home Authorities were particularly directed to the Cultivation of the Bourbon Cotton, but this was checked by the Circumstance that ¶ “the Consumption of Cotton having a long silky Staple is very limited, and that the Demand of the British or Foreign Manufacture does not require a large Supply of such Cotton.” A Gentleman named Mr. Fischer seems to have, at a recent Period, found it profitable to cultivate Bourbon Cotton in the Salem \*\* District of the Madras Territories, but this can only be regarded as the Experience of a single Speculator. Mr. Bernard Metcalfe, who was employed by the Court to conduct the Experiments in the Madras Presidency in 1815, recorded some Remarks which may be useful at

†† *Note.*—These it will be noticed are long-stapled Cottons.

this Time. †† “The Georgia, Sea Island, the Surinam ††

“and Demerara are all grown on the Border of the Sea, and the prime Qualities only as far Inland as

“the Influence of the Sea Air and Tide-waters extend. In the Delta of

“the Sunderbund, and particularly the Provinces adjacent, might perhaps be

“produced Cottons of an equally fine Texture with those above mentioned,

“and which in England always bear so high a Price. The Presumption is,

“the Attempt would be successful provided the Black Seed was procured from Demerara or Georgia.”

15. In 1828 ||| the further Prosecution of Experiments was urgently pressed by Lord Ellenborough, then President of the Board of Control, and was warmly entered on by the Honourable Court, the particular Object being to see by Trial, “in many different Parts of India, whether it might not be possible to raise some of the superior Sorts of Foreign Cotton,” while at the same Time the utmost possible Care should be given to procuring the best Specimens of the indigenous Cottons. To Bengal §§ the Court specially pointed out that some Cotton produced in the Tenasserim Provinces was “considered to be superior to any Cotton that has been imported from Bengal, and if in a perfect Condition would rank in the London Market with very good Surat Cotton, and with middling North American Upland.”

† See Notes to pp. 111 and 127 to Sir J. Malcolm's Work.

‡ Paper by Mr. Hunt, Report on Cotton Wool, pp. 422, 423.

¶ Report on Cotton Wool, &c., p. 120.

\*\* As above, p. 246; Report of Principal Collr. Salem, 8th May 1833.

†† Report on Cotton Wool, &c., pp. 417, 418.

||| See Report as above, pp. 133 to 136. Letter of 7th October 1828. §§ Report, &c., p. 147.



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the  
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16. With the above Objects in view, experimental Farms were instituted in the Bombay and Bengal Presidencies, Rewards were authorized, and Foreign Seeds of different Descriptions were largely imported, and distributed in different Quarters.

17. The Result of these Trials has certainly been attended with much Encouragement. "Most" of the Specimens which were the Produce of "indigenous Seed, and had been carefully cleaned in the Native Manner, "proved of Qualities which are desirable for Manufacture in England. Some "Fine Samples were also raised from the Foreign Seeds." The favourable Impression produced by the Trials on the Honourable Court is stated in their Despatch now before us.

18. In Bombay an experimental Farm, with some smaller ones subsidiary to it, was† established in Guzerat; but the Superintendent soon reported that "no Improvement was to be expected from any Alteration in the Mode of "cultivating Cotton" in that Province; and the Plan adopted was to let out, in the Manner which I have before said that I was most disposed to approve, Parts of the Government Farm to Native Farmers, to be cultivated under his general Direction, he reserving only a small Portion of the Land for the Purpose of being cultivated entirely by himself with *Foreign Seeds* exclusively. The chief Point of Importance was soon seen to be, *a greater Care in the first gathering of the Cotton*. To this Object almost alone the Attention of the Government was directed in the Experiments made in the Southern Mahratta Country. The Superintendent in that Quarter reported‡:—"The Presence "of the Leaf which grows under the Cotton Pod is the main Cause of the Inferiority of our Indian Cottons in the English Market; this, with other "Impurities, gets into the Mass of Cotton in the Act of picking in the Field, "and, under ordinary Circumstances, cannot afterwards be got rid of. The "radical Remedy for this is to pick the Cotton in the Field with greater Care, "as is done in America, by carefully pulling the Cotton out of the Pod, and "not snatching at the Pod itself, and separating the Cotton picked into Two "Portions, one of the first Quality, free from Leaf and Dirt, and the other "such as may be entangled with the Leaf and other Impurities." The strongest Evidence to the same Effect is given by all Authorities. || Mr. Hunt, an English Dealer, says §, "It appears to me that the Cause of the Depreciation " (of the Surat Cotton) is principally owing to the very slovenly Way in which "the Crop is gathered from the Plant, and without a thorough Reform in "that Particular it will be of little Use introducing new Seed, or increasing the "Expense of Cultivation in other respects." This Point being so material, it is especially to be regretted that the Superintendent in the Southern Mahratta Territory experienced great Difficulty ¶ in persuading the Ryots to follow a better System respecting it. And it is remarkable, that though it must have been well known at Bombay that it was by Attention in gathering \*\* the Cotton that the Government, while it received a Revenue in kind in this Article in Guzerat, had so considerably improved its Quality, the Object appears, as has been before said, scarcely ever to have been thought worth the Care of private Capitalists. Mr. Lush, the Superintendent above referred to, was ultimately authorized by the Bombay Government to establish an Agency near Dharwar, with a view, to the purchasing, as an Inducement to the Ryots, their well-gathered clean Cotton, with what Effect I have not the Means of ascertaining.

19. Details of the Valuation Prices, both of the indigenous and Foreign Seed Cotton, raised and sent home upon these Experiments, are given in Pages 272 and 280 of the Report on Cotton Wool, &c.; and although the Injury, before alluded to, from the Use of the Saw Gin, was very considerable, it will be observed that the Prices are rated generally above the 7d. per Pound, which in a preceding Extract is mentioned as a Sale Value, at which several Million

\* Report on Cotton Wool, &c., pp. 11 and 12.

† See Report on Cotton Wool, &c., pp. 252 to 269. ‡ Report, p. 203.

|| See for Guzerat Report, pp. 253 and 256, and Sir John Malcolm, p. 112.

§ Report, p. 423.

¶ Report, p. 262.

\*\* Sir J. Malcolm, pp. 113 to 116.

Sterling might be expected to be disposed of. Some Cotton from Egyptian Seed is noted as worthy of particular Attention (it being added respecting this Quality, that it should be well cleaned in the *Native* Manner), and the same as regards Encouragement to Production, is said of the Cotton from New Orleans Seed, and of some White-seeded perennial Cotton grown in a small experimental Farm under Mr. Lush in Dharwar.

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20. A Fresh Supply of Egyptian Seeds, and of the Machines used in that Country for the cleaning of the Cotton, was sent to Bombay in the course of 1836\*, but the Result is not reported in the Papers in my Possession.

21. It may be regarded, I think, as probable, from the foregoing Summary, that by Inventions such as may be reasonably expected from European Mechanical Skill the Means of quickly and safely cleaning the indigenous Cottons of Bombay, in so far as regards the Separation from the Seed after gathering, may be attained, and that for the Improvement which may be desired in the *Staple* of the Cotton of Bombay we may look with fair Hope to the Growth of the Article from the best Foreign Seeds.

22. In Bengal the Result of the Experiments made has also been encouraging†; though it is to be remembered, regarding such Results in all the Presidencies, that the Growth of mere Specimens is far from being a Test of Success in Attempts to rear the Produce of extensive Cultivation. The Cotton of the Akra experimental Farm, the Maintenance of which did not extend beyond Three Years, was in England, partly by actual Sale, and partly by Valuation, above the specified Rate of 7*d.* per Pound, and good Specimens from various Kinds of Seed have been also produced in different other Parts of the Presidency. The Conclusion arrived at in the Paper of the Secretary of the Agricultural Society is, that the "Upland Georgia and Egyptian is the Seed best calculated for Introduction into the Interior and Upland Parts of India; while the Pernambuco, Peruvian, Lechelles, Bourbon, and Sea Island may suit best along the Line of Coast."

23. The Seed sent to Madras appears generally not to have succeeded‡, chiefly from a very unfavourable Season, yet the Valuation, at home of some small§ Samples of American Seed Cotton raised in the Madras District is satisfactory.

24. The Honourable Court have now determined to procure from America, and send to India, Persons "duly qualified for the Purpose of instructing and superintending the Natives in the Cultivation of the Cotton, and the proper Mode of cleaning it by means of Machinery;" and they "rely on our Exertions for adopting effectual Measures and affording Facilities for promoting and extending throughout India, any Plans which may seem best suited to the Attainment of the important Objects contemplated as soon as we may receive the necessary Information." They empower us also to "offer Rewards at each of the Presidencies of such an Amount as we may consider sufficient to stimulate Parties engaged in the Production to exhibit Cotton of good Growth, and cleaned by Machinery, the Quantity so exhibited not being less than 300 Bales."

25. It behoves us to prepare for the Arrival of the Individuals to be brought from America, who will be conveyed to India, if possible, by December next; and in this View, and that we may be ready to acquit ourselves of the further Responsibility imposed on us by the preceding Instructions, I have endeavoured briefly to abstract what has seemed to me most material in the Reports of past Proceedings. I shall be glad if I shall have succeeded (though I cannot\* hope to have done so otherwise than very imperfectly) in assisting the Collection of Materials which may enable the Governments in India to decide upon a proper Course in regard to this important Question. I would now suggest that a Copy of the Court's Despatch, and of this Minute, with such further Observations as may

\* See Reports, &c., pp. 283 to 292.

† Summary by the Secretary to the Agricultural Society.

‡ Report on Cotton Wool, pp. 237 to 251.

§ Report on Cotton Wool, &c., pp. 271 and 272.



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may occur to his Honour the President in Council, be furnished to each of the Presidencies, and that the several Governments be requested to report their Opinions, on a Review of the Facts above detailed, and after consulting the Individuals or Boides most likely to afford useful Advice, as to the best Means

\* Note.—These Men will be directed to bring with them large Quantities of the best Descriptions of American Seeds.

of carrying on future Experiments with the Aid\* of the American Workmen to be now employed, and how the Knowledge in which those Persons must be deficient, of the Languages, Seasons, and Agricultural Habits of India, may best be supplied. The particular Districts the most suited for their Employment should also be named, and the Description of Foreign Seed Cultivation most likely to succeed in each District. The Length of Time for which an Experiment should be persevered in should likewise be well considered; for such partial Results as, for instance, were derived from the Akra Farm near Calcutta, may not lead to any satisfactory Conclusions. The several Governments should further report what Amount and Manner of Reward they would propose to confer for Cotton well gathered and well cleaned by Machinery, under the Discretion which has been confided to the Government of India. The local Governments may, at the same Time, inform us how far the Arrangements actually in force, whether by public or by private Means, for disseminating the best Foreign Seeds throughout the Country, are effective. In Bengal I believe this Object to be well provided for by the excellent Measures and admirable Zeal of the Agricultural Society of India. To that Society I consider the Government and the Community to be under the highest Obligations; and I would here say that I would, with perfect Confidence and Satisfaction, intrust the Employment of the expected Workmen, with the Application of any Expenditure which may be sanctioned by the Government, and the Guidance of the further Experiments to be now entered on, to their general Superintendence. I would only on this Point repeat my Opinion, that Experiments in the Improvement of Cultivation should be chiefly by Instruction and Assistance to a select Number of Native Cultivators, instead of by any Attempt to cultivate by Government Agents, although a limited Extent of Government Cultivation may perhaps be found unavoidable, with a view to the rearing of Produce from Foreign Seeds, to which the Ryots may be unaccustomed, and the Risks of which they may be unwilling to incur.

26. Upon the Details of future Operations I would only here state that I would be inclined to appropriate, if Mr. Blundell, on a Reference which should at once be made to him, should recommend the Measure, a Portion of the American Workmen or Instructors to the Tenasserim Provinces, and that I would extend the Experiments beyond Bengal (where the peculiar Cottons which, as has been seen, flourish best near the Sea Coast, might continue to be tried,) to our more distant Cotton Provinces, as Bundelcund and the Doab, where but little Effort has yet been made by the Government to ameliorate the Produce.

27. It is in my Recollection that Mr. Blundell has in some private Communication referred to the heavy and long-continued Rains of the Tenasserim Coast, as very prejudicial to the Growth of Cotton; and I would wish that the Opinion of competent Persons should be taken at all the Presidencies as to the Effect of a regular Alternation of dry and rainy Seasons on the Plant and its Produce.

28. Reports should of course be furnished, as soon as practicable, from each Presidency, of the Success or Failure of the Machine for cleaning Cotton which has been invented by the East India Association of Glasgow, and has been before referred to in this Minute. Three of these Machines are said to be coming to Bombay, Two to Bengal, and Two to Madras.

29. Of the Honourable the Governor in Council of Bombay I would specially request, that he should submit a succinct Report of the Progress and Result of the Experiments established for the Improvement of the Cotton of that Presidency since the Beginning of 1836, to which my Summary has traced the Subject, and that he should particularly notice the following Points:

First, The Success of the Measures adopted under Mr. Lush, or by any Successor to him, in the Southern Mahratta Country, for inducing the Ryots

Ryots to sell to him cleanly-gathered Cotton, and for the Cultivation of the perennial or other Kinds of Cotton in his experimental Farm at Seegce Hulle in Barwar.

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Secondly, The Reasons which may have led to scarcely any Measures being apparently taken by private Capitalists for the desired Improvement in the Mode of gathering the Cotton in the Guzerat Districts, in which, on due Attention being paid to this Point, a good merchantable Produce for the English Market might with so much Certainty be expected.

Thirdly, The Result to the latest Period of the Introduction of the Foreign Seeds into the Guzerat Cotton Districts; whether the Seeds obtained from Plants raised in the first Place from such Foreign Seeds yield an equally good Description of Produce as the original Seeds, and whether the Application of the Saw Gin to Produce of such Growth has any different Effect from its Application to the indigenous Cotton.

Fourthly, The Result from the Egyptian Seed introduced in 1836, and the Value of the cleaning Machine sent from Egypt for the Purpose of separating the Seed of Cottons of a long Staple.

Fifthly, The State of the Ports in Guzerat as respects Warehouses and Quays, and the Occasion which may exist for any Aid in regard to such Buildings on the Part of the Government.

<sup>a</sup> Note.—I have been happy to observe from a Report of the Sixteenth Anniversary Meeting of the Royal Asiatic Society in London, that this Subject has attracted the special Notice of the Committee of Commerce and Agriculture of that Body. "The first Article" (it is stated) "to which Attention has been directed was Cotton;" and, after alluding to the Details which had been collected and arranged on the Subject it is added,—"The Committee looked forward to a Time when they should be able to place within the Reach of the practical Agriculturist such Information as would enable him to grow Cotton in India equal to that of any Part of the World."

30. I conclude that Information on the Prospects of an improved Cotton Cultivation is generally diffused among the Commercial Communities of all the Presidencies. If there should be doubt on this Point it will deserve Consideration\* in what Manner the Government can aid in spreading correct Knowledge on the Subject.

31. I will only add that in order to save Time it will be convenient that I should transmit direct to Bombay a Copy of the Court's Despatch and of these Remarks, and I propose accordingly to adopt that Course.

Simlah, 14th August 1839.

(Signed) AUCKLAND.

(A true Copy.)

(Signed) T. H. MADDOCK,  
Officiating Secretary to the Government of India,  
with the Governor General.



AN ACCOUNT  
OF  
THE IMPORTS

FROM

The TERRITORIES under the GOVERNMENT of the EAST INDIA COMPANY, and  
from the UNITED KINGDOM, respectively, into the BRITISH COLONIES;

AND FROM

The BRITISH COLONIES into the UNITED KINGDOM, and the TERRITORIES  
under the GOVERNMENT of the EAST INDIA COMPANY, respectively, in  
each Year, from 1828 to 1838;

SHOWING, IN ALL CASES,

THE RATE OF DUTY LEVIED UPON EACH ARTICLE.

RETURN to an ORDER of the Honourable House of Commons,  
dated 14th April 1840,

FOR

AN ACCOUNT of the IMPORTS from the TERRITORIES under the GOVERNMENT of the EAST INDIA COMPANY, and from the UNITED KINGDOM, respectively, into the BRITISH COLONIES, and from the BRITISH COLONIES into the UNITED KINGDOM, and the TERRITORIES under the GOVERNMENT of the EAST INDIA COMPANY, respectively, in each Year, from 1828 to 1838; showing in all Cases the Rate of Duty levied upon each Article.

The following Statement embodies in its Three Divisions (marked A. B. and C. respectively) all the Particulars required by the Honourable House regarding the Trade between the British Colonies and the United Kingdom, and regarding the Rates of Customs Duties levied in the Ports of either; and, in conjunction with the Accounts rendered by the East India Company of the Trade between the Colonies and the Company's Territories, it will be found to constitute a full Return to the Order above recited. In respect to the Form in which the Information is exhibited, a Deviation from the literal Tenor of the Requisition has of necessity been admitted, in consequence of this Department not having in its Possession any uniform or complete Series of local Documents from which the Imports and Exports of the Colonies could be ascertained for the Period embraced by the present Inquiry. This Circumstance has rendered it necessary, in stating the Trade between the Colonies and the Mother Country, to draw the Materials for both Sides of the Return from the Records of the British Custom House; and with respect to the Trade between the Colonies and British India, to refer solely to the general Account of the Commerce of the Three Presidencies presented by the East India Company, in which Account the Trade with the various Possessions of Great Britain is included and distinguished.

The subjoined Memorandum will more clearly explain in what Manner the several Points of the Order have been fulfilled:—

The Imports into the British Colonies	{	from the Territories under the Govern- ment of the East India Company	-	-	-	are shown (conversely) in the general Account of Exports from British India rendered by the East India Company.
		from the United Kingdom	-	-	-	(conversely) in the Account of Exports from the United Kingdom to the Colonies, Section A. of this Return.
The Imports from the British Colonies	{	into the United Kingdom	-	-	-	(directly) in Section B. of this Return.
		into the Territories under the Govern- ment of the East India Company	-	-	-	(directly) in the general Account of Im- ports into British India rendered by the East India Company.
		imported into the British Colonies from the United Kingdom, and from the Territories under the Government of the East India Company	-	-	-	in Section C. of this Return.
The Rates of Duty levied on Articles	{	imported into the United Kingdom from the British Colonies	-	-	-	in Section B. of this Return.
		imported into the Territories under the Government of the East India Com- pany from the British Colonies	-	-	-	in the Schedules annexed to the general Account of Imports into British India rendered by the East India Company.

Inspector General's Office,  
Custom House, London,  
14th April 1840.

WILLIAM IRVING,  
Inspector General of Imports and Exports.

## SECTION A.

AN ACCOUNT of the EXPORTS of BRITISH and IRISH PRODUCE and MANUFACTURES from the UNITED KINGDOM to the BRITISH COLONIES in AFRICA, ASIA, and AMERICA, respectively, in each Year, from 1828 to 1838 inclusive, specifying the Quantities of the principal Articles, with their separate and collective Values.

Years.	Declared Value of British and Irish Produce and Manufactures exported from the United Kingdom to the British Colonies in						
	AFRICA.			ASIA.		AMERICA.	
	Sigra Leone and River Gambia.	Cape of Good Hope.	Mauritius.	Ceylon.	Australian Settlements.	British West Indies (including Honduras).	British Provinces in North America.
	£	£	£	£	£	£	£
1828	62,100	218,049	185,972	45,110	443,839	3,289,704	1,691,044
1829	85,750	257,501	205,558	46,380	310,681	3,612,085	1,581,723
1830	87,144	330,036	161,029	22,621	314,677	2,838,448	1,857,133
1831	85,192	257,245	148,475	28,648	398,471	2,581,949	2,089,327
1832	69,255	292,405	163,191	53,517	466,238	2,439,808	2,075,725
1833	58,336	346,197	83,424	58,849	558,372	2,597,589	2,092,550
1834	86,432	304,382	149,319	50,182	716,014	2,680,024	1,671,069
1835	75,388	326,921	196,559	59,187	696,345	3,187,540	2,158,158
1836	108,978	482,315	260,855	129,175	835,637	3,786,453	2,732,291
1837	109,597	488,814	349,488	84,894	921,568	3,456,745	2,141,035
1838	134,471	623,323	467,342	107,444	1,336,662	3,393,441	1,992,457

For a Specification of the various Articles constituting the Aggregates exhibited above, see the following Pages.

Inspector General's Office,  
Custom House, London,  
14th April 1840.

WILLIAM IRVING,  
Inspector General of Imports and Exports.

## SECTION A.—continued.

EXPORTS of BRITISH and IRISH PRODUCE and MANUFACTURES from the UNITED KINGDOM  
to the BRITISH COLONIES in AFRICA.

ARTICLES.	Years.	To Sierra Leone and River Gambia.		To Cape of Good Hope.		To Mauritius.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
APPAREL, SLOPS, and HABERDASHERY	1828	-	£ 5,516	-	£ 18,873	-	£ 3,458
	1829	-	7,064	-	22,345	-	8,498
	1830	-	5,624	-	20,064	-	4,540
	1831	-	8,596	-	14,571	-	3,423
	1832	-	4,583	-	19,536	-	4,526
	1833	-	4,364	-	21,124	-	2,483
	1834	-	6,459	-	23,369	-	6,829
	1835	-	5,912	-	21,063	-	9,121
	1836	-	7,208	-	42,419	-	17,506
	1837	-	6,217	-	44,438	-	12,443
	1838	-	7,259	-	48,920	-	24,582
ARMS and AMMUNI- TION	1828	-	£ 13,332	-	£ 741	-	£ 355
	1829	-	22,546	-	1,716	-	708
	1830	-	19,168	-	1,478	-	770
	1831	-	17,136	-	2,264	-	730
	1832	-	15,232	-	2,821	-	4,529
	1833	-	14,017	-	5,266	-	3,280
	1834	-	23,495	-	3,298	-	808
	1835	-	16,136	-	4,281	-	549
	1836	-	27,121	-	5,130	-	920
	1837	-	28,407	-	14,863	-	1,137
	1838	-	32,062	-	27,000	-	945
BACON and HAMS	1828	Cwts. 30	£ 120	Cwts. 106	£ 391	Cwts. 370	£ 1,471
	1829	32	118	119	415	493	1,904
	1830	33	124	456	1,235	364	1,203
	1831	32	122	154	437	194	654
	1832	56	194	77	275	271	990
	1833	18	57	291	920	29	130
	1834	40	119	176	472	310	869
	1835	24	74	215	545	388	1,165
	1836	43	149	218	696	510	1,807
	1837	31	111	230	745	510	1,686
	1838	62	228	333	1,079	928	3,180
BEEF and PORK	1828	Barrels. 99	£ 353	Barrels. 73	£ 279	Barrels. 144	£ 523
	1829	142	536	377	1,133	1,338	3,837
	1830	176	539	584	1,515	1,315	3,279
	1831	336	914	196	577	861	2,227
	1832	81	318	40	120	659	2,080
	1833	163	565	630	1,609	1,312	3,273
	1834	180	553	789	2,050	2,384	5,743
	1835	114	291	1,078	3,510	3,542	8,215
	1836	52	181	172	510	2,334	7,388
	1837	79	303	33	150	1,342	4,508
	1838	135	532	136	533	2,735	8,713



## Section A.—Exports of British and Irish Produce, &amp;c. to the British Colonies in Africa — continued.

ARTICLES.	Years.	To Sierra Leone and River Gambia.		To Cape of Good Hope.		To Mauritius.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
BEER and ALE		<i>Tuns.</i>	<i>£</i>	<i>Tuns.</i>	<i>£</i>	<i>Tuns.</i>	<i>£</i>
	1828	51	1,171	99	2,176	274	5,912
	1829	50	1,339	48	1,110	316	7,171
	1830	49	1,240	68	1,670	253	5,653
	1831	75	1,257	62	1,132	190	3,351
	1832	40	784	112	2,004	331	6,034
	1833	52	983	174	2,868	190	3,410
	1834	47	1,024	90	1,633	104	1,786
	1835	45	881	54	1,108	320	5,944
	1836	55	1,047	135	2,753	301	5,395
	1837	56	1,073	184	3,393	404	8,052
	1838	61	1,113	180	2,836	531	10,269
BOOKS, PRINTED		<i>Cwts.</i>	<i>£</i>	<i>Cwts.</i>	<i>£</i>	<i>Cwts.</i>	<i>£</i>
	1828	4	94	67	1,504	12	278
	1829	7	169	47	1,215	33	819
	1830	3	57	55	1,470	25	602
	1831	6	117	78	1,860	15	337
	1832	9	202	78	1,586	30	641
	1833	9	177	120	2,390	18	509
	1834	16	334	109	2,150	29	809
	1835	12	231	119	2,205	40	857
	1836	28	454	216	4,311	49	1,188
	1837	22	311	290	4,850	59	1,061
	1838	24	341	236	3,409	73	1,398
BRASS and COPPER MANUFACTURES		<i>Cwts.</i>	<i>£</i>	<i>Cwts.</i>	<i>£</i>	<i>Cwts.</i>	<i>£</i>
	1828	397	2,164	304	1,776	299	1,742
	1829	329	1,999	725	3,915	1,632	8,694
	1830	233	1,642	432	2,413	569	3,102
	1831	208	1,393	450	2,540	690	3,368
	1832	182	960	553	3,506	1,149	5,003
	1833	213	1,131	520	3,000	394	2,132
	1834	269	1,547	692	3,759	702	3,348
	1835	231	1,410	298	1,537	1,590	7,465
	1836	167	995	155	948	1,474	8,055
	1837	282	1,754	626	3,262	1,753	8,572
	1838	346	2,787	585	3,254	2,659	13,463
BUTTER and CHEESE		<i>Cwts.</i>	<i>£</i>	<i>Cwts.</i>	<i>£</i>	<i>Cwts.</i>	<i>£</i>
	1828	159	641	87	326	184	767
	1829	281	1,055	95	359	267	1,029
	1830	256	962	281	905	148	508
	1831	245	1,090	168	613	73	276
	1832	164	621	101	397	175	626
	1833	222	884	207	645	63	269
	1834	315	732	145	445	88	319
	1835	142	571	168	541	479	1,690
	1836	236	1,010	189	620	362	1,186
	1837	185	866	125	431	35	132
	1838	232	1,154	676	2,178	495	1,979
COALS, CULM, and CINDERS		<i>Tons.</i>	<i>£</i>	<i>Tons.</i>	<i>£</i>	<i>Tons.</i>	<i>£</i>
	1828	63	50	864	712	625	473
	1829	5	7	1,198	987	380	414
	1830	-	-	683	572	878	573
	1831	-	-	445	605	932	686
	1832	21	21	3,683	2,666	1,229	1,037
	1833	-	-	2,954	2,008	897	568
	1834	85	50	879	600	328	214
	1835	10	15	1,828	1,021	1,039	650
	1836	-	-	4,192	3,350	1,945	1,220
	1837	-	-	3,648	2,738	2,221	2,046
	1838	-	-	4,020	2,338	1,591	1,348

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Africa — *continued.*

ARTICLES.	Years.	To Sierra Leone and River Gambia.		To Cape of Good Hope.		To Mauritius.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
CORDAGE	1828	Cwts. 511	£ 1,141	Cwts. 450	£ 1,019	Cwts. 204	£ 477
	1829	272	635	1,083	2,507	523	1,266
	1830	422	1,009	592	1,439	732	1,757
	1831	273	605	247	551	947	2,137
	1832	238	466	879	1,628	1,030	2,028
	1833	95	165	1,465	2,315	1,201	2,041
	1834	520	765	968	1,364	822	1,231
	1835	239	381	864	1,322	1,311	1,977
	1836	96	151	574	919	827	1,286
	1837	49	84	317	531	193	317
	1838	453	819	690	1,271	151	268
COTTON MANUFACTURES, viz.— CALICOES, MUSLINS, FUSTIANS, &c.	1828	Yards. 271,724	£ 12,070	Yards. 2,353,346	£ 74,929	Yards. 1,177,886	£ 57,253
	1829	558,187	22,061	2,520,127	75,310	1,658,937	53,150
	1830	888,767	31,927	3,973,967	115,487	1,875,762	64,914
	1831	786,737	24,918	2,904,106	83,612	2,432,894	65,185
	1832	1,218,273	21,814	3,464,586	93,710	2,365,555	68,973
	1833	739,646	17,120	4,536,727	115,567	794,562	22,582
	1834	963,850	24,492	4,006,311	100,328	2,496,345	70,453
	1835	972,553	27,926	4,123,145	113,360	2,343,161	70,430
	1836	1,615,372	42,900	6,935,352	182,904	2,541,072	80,090
	1837	1,699,819	42,397	5,430,879	135,050	5,291,497	151,951
	1838	2,369,920	57,372	7,612,698	193,224	6,794,553	158,727
HOSIERY, LACE, and SMALL WARES	1828	-	£ 170	-	£ 4,780	-	£ 5,337
	1829	-	116	-	6,368	-	7,845
	1830	-	205	-	6,758	-	3,031
	1831	-	410	-	3,807	-	3,400
	1832	-	301	-	6,065	-	3,925
	1833	-	308	-	9,882	-	3,524
	1834	-	266	-	9,527	-	6,671
	1835	-	362	-	9,357	-	7,092
	1836	-	738	-	10,762	-	7,637
	1837	-	354	-	9,389	-	7,749
	1838	-	270	-	12,800	-	11,259
COTTON TWIST and YARN	1828	lbs. 50	£ 5	lbs. 3,716	£ 375	lbs. —	£ —
	1829	-	-	3,331	339	-	-
	1830	-	-	19,860	1,296	56	7
	1831	280	34	193	19	-	-
	1832	150	10	1,355	126	2,500	126
	1833	300	40	1,164	80	-	-
	1834	-	-	2,370	174	340	34
	1835	97	36	12,612	780	35	11
	1836	-	-	22,572	1,207	-	-
	1837	1,832	210	9,314	899	10,400	463
	1838	705	81	14,650	584	-	-
EARTHENWARE of all Sorts	1828	Pieces. 64,328	£ 865	Pieces. 227,466	£ 2,495	Pieces. 139,650	£ 1,637
	1829	89,395	961	239,160	2,652	202,900	2,467
	1830	115,150	1,333	552,732	6,358	107,776	1,150
	1831	142,176	1,693	236,500	2,417	147,269	1,825
	1832	87,455	1,111	360,150	4,034	323,362	3,380
	1833	74,330	798	919,385	8,094	180,006	2,100
	1834	131,975	1,018	266,410	3,671	140,700	2,074
	1835	113,350	1,214	203,878	3,117	103,212	1,535
	1836	226,030	1,571	305,863	3,809	297,315	4,077
	1837	125,834	1,351	423,356	5,499	283,972	3,667
	1838	91,646	1,108	948,945	10,267	385,300	4,789

## Section A.—Exports of British and Irish Produce, &amp;c. to the British Colonies in Africa — continued.

ARTICLES.	Years.	To Sierra Leone and River Gambia.		To Cape of Good Hope.		To Mauritius.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
FISH, HERRINGS	1828	<i>Barrels.</i> 57	£ 73	<i>Barrels.</i> 31	£ 40	<i>Barrels.</i> 718	£ 818
	1829	31	45	15	19	1,482	2,011
	1830	62	102	72	82	2,245	2,299
	1831	81	96	43	67	351	339
	1832	26	32	31	28	1,111	1,320
	1833	31	42	488	588	3,381	3,949
	1834	75	85	21	26	1,114	1,207
	1835	32	22	27	34	489	512
	1836	30	45	39	63	3,449	3,325
	1837	4	5	113	141	259	295
	1838	32	34	93	171	1,310	1,440
GLASS, entered by Weight	1828	<i>Cwts.</i> 871	£ 1,092	<i>Cwts.</i> 2,859	£ 8,979	<i>Cwts.</i> 1,519	£ 3,431
	1829	985	1,460	2,943	8,485	2,593	3,887
	1830	921	1,269	3,475	8,091	3,240	5,084
	1831	953	1,235	2,428	6,885	3,406	5,896
	1832	782	1,221	5,938	8,490	3,070	3,357
	1833	909	1,233	4,895	14,053	1,954	2,124
	1834	864	1,290	3,209	7,186	1,396	1,898
	1835	891	1,096	3,599	7,988	6,966	6,231
	1836	977	1,165	4,129	7,790	5,129	6,685
	1837	1,153	1,416	6,190	13,318	6,557	7,223
	1838	1,194	1,437	5,687	8,433	12,431	15,251
GLASS, at Value	1828	-	£ 128	-	£ 217	-	£ -
	1829	-	103	-	503	-	1
	1830	-	35	-	411	-	5
	1831	-	63	-	218	-	50
	1832	-	36	-	358	-	3
	1833	-	60	-	318	-	52
	1834	-	67	-	788	-	30
	1835	-	62	-	568	-	86
	1836	-	47	-	185	-	24
	1837	-	20	-	480	-	18
	1838	-	79	-	728	-	100
HARDWARES, and CUTLERY	1828	<i>Cwts.</i> 215	£ 1,242	<i>Cwts.</i> 984	£ 5,936	<i>Cwts.</i> 608	£ 1,090
	1829	421	2,495	1,666	9,316	1,178	6,606
	1830	247	1,370	1,976	11,037	478	2,506
	1831	246	1,454	2,235	14,162	556	3,039
	1832	174	1,037	2,671	16,260	375	2,079
	1833	177	872	2,564	14,598	509	2,138
	1834	245	1,427	1,983	9,933	598	2,588
	1835	196	1,161	2,168	12,911	769	3,889
	1836	214	884	2,633	14,061	1,243	7,446
	1837	305	1,279	4,128	21,281	1,042	7,441
	1838	268	1,597	4,314	22,660	2,077	12,930
HATS, BEAVER and FELT	1828	<i>Doz.</i> 128	£ 409	<i>Doz.</i> 998	£ 2,787	<i>Doz.</i> 508	£ 2,276
	1829	563	1,010	1,416	4,460	1,575	3,852
	1830	457	675	2,921	8,389	583	2,027
	1831	631	999	2,849	7,051	663	2,113
	1832	198	460	1,372	4,841	1,224	4,396
	1833	88	380	1,542	5,245	245	1,185
	1834	81	277	1,264	4,960	632	2,898
	1835	84	236	863	3,933	651	2,760
	1836	87	510	1,370	5,315	409	1,866
	1837	115	340	2,656	8,974	344	2,159
	1838	52	174	1,724	6,936	696	3,370

## Section A.—Exports of British and Irish Produce, &amp;c. to the British Colonies in Africa — continued.

ARTICLES.	Years.	To Sierra Leone and River Gambia.		To Cape of Good Hope.		To Mauritius.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
IRON and STEEL, WROUGHT and UN- WROUGHT - - -	1828	Tons. 517	£ 6,067	Tons. 658	£ 8,152	Tons. 1,042	£ 17,575
	1829	528	6,367	838	9,826	1,246	20,828
	1830	453	5,268	938	11,299	807	14,255
	1831	449	5,753	895	12,008	650	12,273
	1832	614	4,904	1,003	12,477	484	6,908
	1833	558	5,337	1,106	14,833	211	2,757
	1834	796	8,108	1,359	17,394	261	4,362
	1835	332	4,357	2,203	19,756	622	10,157
	1836	489	7,096	1,477	19,259	1,073	17,821
	1837	472	6,171	1,855	25,008	1,446	23,592
	1838	668	8,570	2,094	30,877	1,587	30,503
LEAD and SHOT -	1828	Tons. 13	£ 254	Tons. 59	£ 1,116	Tons. 40	£ 764
	1829	8	138	103	1,767	110	1,758
	1830	15	222	133	1,901	78	1,128
	1831	6	96	194	2,126	34	599
	1832	7	109	85	1,187	139	1,874
	1833	3	51	135	2,032	25	329
	1834	5	79	38	703	28	549
	1835	6	124	32	589	112	2,073
	1836	5	134	21	543	66	1,457
	1837	3	69	274	5,652	182	3,463
	1838	18	341	427	8,759	282	5,655
LEATHER, WROUGHT and UNWROUGHT	1828	lbs. 6,136	£ 1,991	lbs. 18,668	£ 5,630	lbs. 579	£ 155
	1829	7,184	2,154	20,303	6,576	1,592	634
	1830	3,900	1,267	17,903	6,416	542	139
	1831	5,380	1,620	16,286	5,356	845	483
	1832	4,632	1,185	39,626	9,633	3,273	840
	1833	3,268	794	30,595	7,650	1,073	211
	1834	4,248	942	34,453	6,640	1,908	340
	1835	4,686	789	23,432	4,475	2,652	550
	1836	7,570	1,400	49,788	9,142	2,176	449
	1837	7,948	1,415	62,785	12,324	4,266	1,008
	1838	8,080	1,253	77,472	13,450	6,540	1,400
SADDLERY and HAR- NESS	1828	-	£ 133	-	£ 1,869	-	£ 2,143
	1829	-	61	-	3,904	-	3,288
	1830	-	123	-	4,201	-	3,247
	1831	-	198	-	3,402	-	2,305
	1832	-	175	-	3,057	-	483
	1833	-	55	-	3,762	-	403
	1834	-	112	-	2,585	-	985
	1835	-	90	-	3,815	-	1,417
	1836	-	129	-	7,061	-	1,563
	1837	-	102	-	11,322	-	2,813
	1838	-	113	-	15,247	-	5,288
LINEN MANUFAC- TURES, entered by the Yard - - -	1828	Yards. 34,320	£ 1,705	Yards. 163,738	£ 6,341	Yards. 121,738	£ 5,614
	1829	36,503	1,657	327,759	11,374	117,554	4,975
	1830	32,167	1,437	459,767	15,749	119,289	4,908
	1831	49,915	2,065	273,477	11,850	54,213	2,147
	1832	33,319	1,371	120,516	5,987	148,196	5,703
	1833	34,702	1,228	159,752	7,126	71,539	3,893
	1834	80,962	3,109	242,226	8,046	66,769	3,609
	1835	45,888	1,948	437,367	17,033	140,481	6,239
	1836	45,004	2,193	662,874	24,814	243,052	11,460
	1837	122,350	4,088	300,510	13,132	172,022	7,907
	1838	75,766	2,698	574,248	24,734	338,753	14,555

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Africa — *continued.*

ARTICLES.	Years.	To Sierra Leone and River Gambia.		To Cape of Good Hope.		To Mauritius.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
LINEN MANUFACTURES, viz.— THREAD, TAPES, and SMALL WARES	1828	-	£ -	-	£ 528	-	£ 224
	1829	-	12	-	1,167	-	15
	1830	-	42	-	738	-	31
	1831	-	59	-	548	-	65
	1832	-	12	-	454	-	40
	1833	-	50	-	-	-	206
	1834	-	122	-	960	-	115
	1835	-	93	-	1,210	-	372
	1836	-	-	-	1,483	-	259
	1837	-	31	-	852	-	-
	1838	-	50	-	1,429	-	186
LINEN YARN	1828	—	—	—	—	—	—
	1829	—	—	—	—	—	—
	1830	—	—	—	—	—	—
	1831	—	—	—	—	—	—
	1832	—	—	—	—	—	—
	1833	—	—	—	—	—	—
	1834	—	—	—	—	—	—
	1835	—	—	—	—	—	—
	1836	—	—	—	—	—	—
	1837	—	—	—	—	—	—
	1838	—	—	—	—	—	—
MACHINERY and MILL WORK	1828	-	£ 89	-	£ 99	-	£ 36,321
	1829	-	48	-	191	-	15,716
	1830	-	66	-	391	-	8,172
	1831	-	160	-	212	-	4,505
	1832	-	240	-	836	-	1,419
	1833	-	220	-	441	-	1,637
	1834	-	111	-	440	-	1,860
	1835	-	68	-	2,066	-	6,301
	1836	-	148	-	290	-	6,531
	1837	-	196	-	625	-	22,066
	1838	-	52	-	1,648	-	23,560
PAINTERS COLOURS	1828	-	£ 342	-	£ 2,151	-	£ 1,756
	1829	-	266	-	1,814	-	1,888
	1830	-	296	-	1,654	-	1,441
	1831	-	357	-	2,021	-	1,615
	1832	-	201	-	1,011	-	1,885
	1833	-	67	-	1,379	-	576
	1834	-	416	-	1,176	-	908
	1835	-	332	-	2,940	-	1,738
	1836	-	495	-	4,208	-	2,638
	1837	-	649	-	2,999	-	2,707
	1838	-	563	-	4,448	-	4,944
PLATE, PLATED WARE, JEWEL- LERY, and WATCHES	1828	-	£ 87	-	£ 2,987	-	£ 2,279
	1829	-	494	-	3,758	-	1,753
	1830	-	462	-	7,131	-	1,533
	1831	-	101	-	6,948	-	1,212
	1832	-	436	-	3,899	-	1,734
	1833	-	169	-	4,342	-	814
	1834	-	743	-	2,405	-	1,130
	1835	-	432	-	3,609	-	2,226
	1836	-	320	-	4,002	-	5,053
	1837	-	1,130	-	5,839	-	5,875
	1838	-	328	-	6,871	-	8,632

## Section A.—Exports of British and Irish Produce, &amp;c. to the British Colonies in Africa — continued.

ARTICLES.	Years.	To Sierra Leone and River Gambia.		To Cape of Good Hope.		To Mauritius.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
SALT		<i>Bushels.</i>	<i>£</i>	<i>Bushels.</i>	<i>£</i>	<i>Bushels.</i>	<i>£</i>
	1828	65,905	1,410	8,070	230	3,664	97
	1829	38,440	424	4,365	165	6,680	148
	1830	61,370	1,291	3,670	95	7,710	117
	1831	60,400	1,129	8,750	162	6,412	182
	1832	88,960	1,569	9,243	225	21,180	335
	1833	39,610	523	27,122	457	15,440	187
	1834	16,065	312	13,362	574	1,478	34
	1835	41,212	893	9,020	259	4,724	106
	1836	45,280	1,125	12,884	354	21,240	432
	1837	41,946	980	26,160	425	3,078	130
	1838	34,280	1,247	11,310	249	6,486	242
SILK MANUFACTURES	1828	-	146	-	1,882	-	3,070
	1829	-	86	-	4,619	-	1,828
	1830	-	175	-	6,748	-	2,602
	1831	-	247	-	8,967	-	1,313
	1832	-	156	-	11,080	-	2,658
	1833	-	34	-	8,292	-	1,610
	1834	-	184	-	10,995	-	2,590
	1835	-	140	-	8,931	-	2,473
	1836	-	110	-	17,633	-	2,216
	1837	-	25	-	22,707	-	3,303
	1838	-	135	-	32,434	-	10,508
SOAP and CANDLES		<i>lbs.</i>	<i>£</i>	<i>lbs.</i>	<i>£</i>	<i>lbs.</i>	<i>£</i>
	1828	45,587	1,823	100,829	3,149	2,434	168
	1829	56,105	1,670	335,122	8,601	9,258	454
	1830	62,242	1,638	581,032	14,737	4,460	409
	1831	88,684	2,384	508,771	11,657	16,551	928
	1832	53,450	1,334	145,440	3,591	3,084	218
	1833	32,221	842	426,927	9,294	5,437	320
	1834	39,223	872	319,599	5,411	52,480	1,276
	1835	45,126	1,006	256,372	4,410	17,730	603
	1836	63,520	1,455	496,132	9,619	11,689	622
	1837	58,536	1,341	450,247	7,875	31,202	2,022
	1838	50,591	1,109	565,046	9,072	56,018	3,336
STATIONERY of all Sorts			<i>£</i>		<i>£</i>		<i>£</i>
	1828	-	927	-	3,255	-	1,925
	1829	-	958	-	4,524	-	2,430
	1830	-	684	-	5,329	-	439
	1831	-	581	-	2,940	-	1,299
	1832	-	695	-	6,074	-	1,558
	1833	-	574	-	4,056	-	1,900
	1834	-	526	-	5,754	-	2,210
	1835	-	696	-	6,816	-	3,582
	1836	-	986	-	13,229	-	2,103
	1837	-	664	-	5,516	-	2,058
	1838	-	1,072	-	6,511	-	3,418
SUGAR, REFINED		<i>Cwts.</i>	<i>£</i>	<i>Cwts.</i>	<i>£</i>	<i>Cwts.</i>	<i>£</i>
	1828	213	478	741	2,171	37	110
	1829	199	455	461	1,286	112	305
	1830	139	368	336	935	115	315
	1831	219	569	180	518	49	132
	1832	104	297	214	600	130	348
	1833	131	340	529	1,373	382	948
	1834	92	243	602	1,601	461	1,242
	1835	193	551	106	313	199	570
	1836	140	437	319	996	107	309
	1837	211	437	969	2,194	962	2,546
	1838	186	461	1,653	3,869	687	1,409

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Africa—*continued.*

ARTICLES.	Years.	To Sierra Leone and River Gambia.		To Cape of Good Hope.		To Mauritius.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
		Cwts.	£	Cwts.	£	Cwts.	£
TIN, UNWROUGHT	1828	—	—	61	186	—	—
	1829	1	4	107	400	3	9
	1830	—	—	3	12	5	20
	1831	—	—	3	9	41	165
	1832	—	—	16	56	87	365
	1833	—	—	15	56	—	—
	1834	—	—	—	—	—	—
	1835	—	—	—	—	—	—
	1836	—	—	9	39	1	4
	1837	—	—	17	64	—	—
	1838	—	—	—	—	10	42
TIN and WARES and PLATES	1828	—	£ 537	—	646	—	£ 1,127
	1829	—	791	—	1,368	—	2,055
	1830	—	882	—	992	—	567
	1831	—	417	—	681	—	230
	1832	—	218	—	1,130	—	1,425
	1833	—	168	—	1,036	—	791
	1834	—	269	—	756	—	982
	1835	—	193	—	852	—	2,546
	1836	—	152	—	1,257	—	3,245
	1837	—	212	—	3,218	—	3,208
	1838	—	328	—	3,754	—	9,172
WOOL, SHEEP'S and LAMBS	1828	—	—	—	—	—	—
	1829	—	—	—	—	—	—
	1830	—	—	—	—	—	—
	1831	—	—	—	—	—	—
	1832	—	—	—	—	—	—
	1833	—	—	—	—	—	—
	1834	—	—	—	—	—	—
	1835	—	—	—	—	—	—
	1836	—	—	—	—	—	—
	1837	—	—	—	—	—	—
	1838	—	—	—	—	—	—
WOOLLEN and WOR- STED YARN	1828	lbs. 375	£ 51	lbs. 10	£ 2	lbs. 12	£ 3
	1829	1,480	274	20	4	—	—
	1830	807	120	40	5	—	—
	1831	1,279	152	—	—	—	—
	1832	848	118	20	3	—	—
	1833	168	25	1,120	168	—	—
	1834	1,312	204	—	—	—	—
	1835	98	13	21	4	—	—
	1836	803	121	—	—	—	—
	1837	378	60	—	—	—	—
	1838	555	90	—	—	—	—
WOOLLEN MANUFAC- TURES, entered by the Piece	1828	Pieces. 215	£ 1,039	Pieces. 5,065	£ 26,440	Pieces. 1,657	£ 5,696
	1829	196	1,022	8,314	26,517	3,318	8,352
	1830	424	839	13,239	32,177	1,315	3,449
	1831	619	2,043	8,253	23,274	2,865	6,939
	1832	174	641	12,638	34,956	2,420	6,188
	1833	186	746	13,553	38,185	349	1,400
	1834	229	1,000	11,549	31,860	1,207	5,239
	1835	475	1,158	10,684	28,990	2,929	8,797
	1836	470	1,663	13,994	41,456	4,319	15,716
	1837	142	768	17,586	52,173	3,213	11,553
	1838	523	1,600	19,007	52,480	5,149	18,289



Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Africa — *continued.*

ARTICLES.	Years.	To Sierra Leone and River Gambia.		To Cape of Good Hope.		To Mauritius.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
WOOLLEN MANUFACTURES, entered by the Yard	1828	Yards. 936	£ 66	Yards. 38,677	£ 2,898	Yards. 7,450	£ 584
	1829	800	52	47,416	3,110	11,925	834
	1830	700	47	64,456	4,640	9,918	596
	1831	4,192	287	60,085	3,526	3,427	294
	1832	2,260	89	81,074	5,603	4,164	272
	1833	1,000	55	54,375	3,463	5,377	457
	1834	1,368	114	80,238	5,994	8,032	661
	1835	1,000	59	66,376	4,684	13,321	1,189
	1836	2,654	209	86,444	6,026	10,741	1,123
	1837	286	23	75,052	5,840	5,800	512
	1838	1,467	124	126,362	8,226	33,546	3,134
HOSIERY and SMALL WARES	1828	-	£ 26	-	£ 800	-	£ 14
	1829	-	57	-	1,491	-	509
	1830	-	99	-	1,285	-	123
	1831	-	298	-	1,208	-	340
	1832	-	159	-	1,208	-	361
	1833	-	246	-	956	-	156
	1834	-	210	-	1,575	-	40
	1835	-	198	-	1,233	-	428
	1836	-	204	-	2,493	-	278
	1837	-	325	-	2,869	-	594
	1838	-	313	-	4,072	-	788
ALL OTHER ARTICLES	1828	-	£ 4,293	-	£ 19,182	-	£ 15,672
	1829	-	5,061	-	21,852	-	23,617
	1830	-	4,526	-	22,928	-	14,537
	1831	-	4,436	-	16,244	-	12,413
	1832	-	5,943	-	20,877	-	13,524
	1833	-	3,616	-	26,726	-	9,077
	1834	-	4,756	-	23,780	-	11,378
	1835	-	4,321	-	25,755	-	15,010
	1836	-	4,425	-	30,656	-	29,975
	1837	-	4,383	-	34,718	-	33,206
	1838	-	5,577	-	46,572	-	48,270

## EXPORTS of BRITISH and IRISH PRODUCE and MANUFACTURES from the UNITED KINGDOM to the BRITISH COLONIES in ASIA.

ARTICLES.	Years.	To Ceylon.		To Australian Settlements.	
		Quantity.	Value.	Quantity.	Value.
APPAREL, SLOPS, and HABERDASHERY.	1828	-	£ 6,239	-	£ 76,916
	1829	-	3,830	-	50,066
	1830	-	3,684	-	65,181
	1831	-	4,619	-	77,933
	1832	-	3,212	-	70,315
	1833	-	4,344	-	87,660
	1834	-	2,270	-	123,616
	1835	-	3,461	-	117,009
	1836	-	3,436	-	149,711
	1837	-	2,815	-	173,512
	1838	-	6,302	-	225,775

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Asia — *continued.*

ARTICLES.	Years.	To Ceylon.		To Australian Settlements.	
		Quantity.	Value.	Quantity.	Value.
ARMS and AMMUNITION	1828	- - -	£ 228	- - -	£ 2,760
	1829	- - -	536	- - -	6,190
	1830	- - -	90	- - -	9,360
	1831	- - -	576	- - -	10,421
	1832	- - -	386	- - -	9,913
	1833	- - -	310	- - -	3,110
	1834	- - -	270	- - -	4,692
	1835	- - -	90	- - -	5,145
	1836	- - -	576	- - -	8,115
	1837	- - -	752	- - -	8,598
	1838	- - -	901	- - -	8,905
BACON and HAMS	1828	Cwts. 96	£ 416	Cwts. 64	£ 233
	1829	37	189	130	489
	1830	16	59	71	237
	1831	86	295	210	645
	1832	81	295	110	335
	1833	49	200	222	708
	1834	51	158	383	1,067
	1835	60	219	300	761
	1836	40	138	1,396	4,106
	1837	12	52	1,137	3,147
	1838	56	204	1,329	4,222
BEEF and PORK	1828	Barrels. - - -	£ - - -	Barrels. 1,507	£ 5,078
	1829	18	56	2,942	9,724
	1830	- - -	- - -	1,258	3,456
	1831	2	8	768	2,427
	1832	491	1,689	759	2,562
	1833	37	111	2,266	6,564
	1834	50	120	4,472	11,090
	1835	105	210	4,935	12,355
	1836	525	1,625	7,566	27,708
	1837	- - -	- - -	6,301	22,207
	1838	8	33	7,436	27,279
BEER and ALE	1828	Tons. 58	£ 1,323	Tons. 1,322	£ 28,626
	1829	246	4,764	1,370	29,652
	1830	91	1,900	993	21,031
	1831	122	2,001	630	10,345
	1832	133	2,439	1,532	24,110
	1833	136	2,546	1,573	26,467
	1834	110	2,055	1,122	24,364
	1835	71	1,323	2,166	35,786
	1836	141	2,760	1,921	33,572
	1837	141	2,423	2,440	42,603
	1838	191	3,280	3,828	65,057
BOOKS, PRINTED	1828	Cwts. 37	£ 883	Cwts. 138	£ 3,708
	1829	21	507	110	2,251
	1830	29	727	140	3,065
	1831	39	915	199	4,726
	1832	91	2,028	183	4,084
	1833	61	1,557	245	5,576
	1834	56	1,187	323	6,963
	1835	44	1,366	381	7,378
	1836	64	1,459	886	16,499
	1837	63	1,362	999	18,685
	1838	89	2,160	784	14,278

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Asia—*continued.*

ARTICLES.	Years.	To Ceylon.		To Australian Settlements.	
		Quantity.	Value.	Quantity.	Value.
BRASS and COPPER MANUFACTURES	1828	<i>Cwts.</i> 1,178	<i>£</i> 6,188	<i>Cwts.</i> 682	<i>£</i> 3,915
	1829	26	180	626	3,443
	1830	570	4,485	429	2,171
	1831	97	671	1,625	7,556
	1832	47	231	1,683	7,722
	1833	69	386	1,736	8,914
	1834	74	340	1,310	7,174
	1835	129	630	623	3,359
	1836	112	576	1,830	10,465
	1837	356	2,297	1,958	10,889
	1838	148	830	1,754	8,886
BUTTER and CHEESE	1828	<i>Cwts.</i> 97	<i>£</i> 412	<i>Cwts.</i> 1,425	<i>£</i> 5,720
	1829	51	222	815	2,916
	1830	15	59	113	416
	1831	74	261	209	826
	1832	114	402	308	1,258
	1833	91	336	377	1,285
	1834	86	261	1,042	3,775
	1835	93	305	1,840	5,394
	1836	85	296	1,398	5,971
	1837	14	52	1,279	5,092
	1838	105	360	4,620	20,865
COALS, CULM, and CINDERS	1828	<i>Tons.</i> 89	<i>£</i> 127	<i>Tons.</i> —	<i>£</i> —
	1829	- - -	- - -	58	72
	1830	- - -	- - -	40	56
	1831	44	45	—	—
	1832	28	28	69	45
	1833	- - -	- - -	15	18
	1834	12	8	21	19
	1835	- - -	- - -	20	8
	1836	- - -	- - -	61	44
	1837	—	—	—	—
	1838	63	75	89	59
CORDAGE	1828	<i>Cwts.</i> 218	<i>£</i> 517	<i>Cwts.</i> 1,632	<i>£</i> 4,015
	1829	235	550	979	2,343
	1830	- - -	- - -	412	1,097
	1831	87	205	1,905	4,731
	1832	23	52	3,482	7,756
	1833	60	95	2,028	3,423
	1834	- - -	- - -	2,733	4,245
	1835	78	128	3,003	4,488
	1836	600	895	4,447	7,239
	1837	- - -	- - -	2,276	4,154
	1838	- - -	- - -	2,190	4,432
COTTON MANUFACTURES, viz.— CALICOES, MUSLINS, FLANNELS, &c.	1828	<i>Yards.</i> 216,822	<i>£</i> 8,572	<i>Yards.</i> 1,242,285	<i>£</i> 43,548
	1829	141,406	6,274	476,065	19,067
	1830	90,878	2,558	1,187,640	39,352
	1831	232,332	7,099	1,905,428	61,567
	1832	590,735	17,840	1,744,606	58,806
	1833	811,591	23,683	1,828,859	53,428
	1834	803,775	22,835	3,724,420	101,701
	1835	758,357	29,606	2,313,109	72,369
	1836	2,649,736	82,898	2,717,852	81,754
	1837	1,529,966	47,558	2,610,673	81,450
	1838	2,404,633	63,880	5,689,982	167,269

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Asia — *continued.*

ARTICLES.	Years.	To Ceylon.		To Australian Settlements.	
		Quantity.	Value.	Quantity.	Value.
HOSIERY, LACE, and SMALL WARES	1828	-	£ 675	-	£ 8,190
	1829	-	638	-	3,498
	1830	-	153	-	6,325
	1831	-	312	-	8,380
	1832	-	210	-	7,905
	1833	-	644	-	7,655
	1834	-	999	-	11,584
	1835	-	644	-	11,404
	1836	-	1,700	-	11,415
	1837	-	512	-	15,809
	1838	-	1,098	-	27,218
COTTON YARN and TWIST	1828	-	£	lbs.	£
	1829	-	-	5,704	445
	1830	-	-	4,805	479
	1831	-	-	11,999	818
	1832	220	10	7,233	380
	1833	-	-	9,411	509
	1834	7,000	330	11,960	593
	1835	-	-	11,433	652
	1836	-	-	4,820	338
	1837	-	-	78,022	1,454
	1838	-	-	13,625	781
EARTHENWARE of all Sorts	1828	Piecs.	£	Piecs.	£
	1829	79,600	995	562,019	6,779
	1830	95,500	1,068	309,176	3,885
	1831	24,700	275	390,292	4,049
	1832	78,000	800	423,300	4,288
	1833	235,400	2,362	714,110	8,334
	1834	118,410	1,618	872,811	10,319
	1835	90,200	1,209	973,362	12,110
	1836	85,580	926	692,747	9,057
	1837	112,150	1,295	384,026	4,963
	1838	80,000	876	614,950	6,689
FISH, HERRINGS	1828	Barrels.	£	Barrels.	£
	1829	-	-	163	201
	1830	114	151	126	185
	1831	-	-	338	436
	1832	14	20	153	217
	1833	2	3	303	303
	1834	10	15	511	508
	1835	14	24	435	591
	1836	11	21	778	881
	1837	8	11	1,919	1,897
	1838	1	2	1,786	1,932
GLASS, entered by Weight	1828	Cwts.	£	Cwts.	£
	1829	38	49	872	1,141
	1830	-	-	-	-
	1831	589	1,511	9,261	23,016
	1832	1,014	1,550	7,110	20,819
	1833	649	1,060	6,148	12,730
	1834	1,013	1,802	7,587	15,043
	1835	1,943	4,371	10,985	19,990
	1836	2,477	3,408	12,725	23,163
	1837	2,500	2,837	13,890	35,769
	1838	900	1,047	17,158	46,212
GLASS, entered by Weight	1828	Cwts.	£	Cwts.	£
	1829	589	1,511	9,261	23,016
	1830	1,014	1,550	7,110	20,819
	1831	649	1,060	6,148	12,730
	1832	1,013	1,802	7,587	15,043
	1833	1,943	4,371	10,985	19,990
	1834	2,477	3,408	12,725	23,163
	1835	2,500	2,837	13,890	35,769
	1836	900	1,047	17,158	46,212
	1837	1,378	1,964	14,879	35,208
	1838	4,000	1,224	15,874	31,876
GLASS, entered by Weight	1828	Cwts.	£	Cwts.	£
	1829	589	1,511	9,261	23,016
	1830	1,014	1,550	7,110	20,819
	1831	649	1,060	6,148	12,730
	1832	1,013	1,802	7,587	15,043
	1833	1,943	4,371	10,985	19,990
	1834	2,477	3,408	12,725	23,163
	1835	2,500	2,837	13,890	35,769
	1836	900	1,047	17,158	46,212
	1837	1,378	1,964	14,879	35,208
	1838	4,000	1,224	15,874	31,876

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Asia — *continued.*

ARTICLES.	Years.	To Ceylon.		To Australian Settlements.	
		Quantity.	Value.	Quantity.	Value.
GLASS, at Value	1828	-	£ 38	-	£ 296
	1829	-	-	-	236
	1830	-	-	-	297
	1831	-	44	-	344
	1832	-	39	-	1,148
	1833	-	69	-	1,007
	1834	-	52	-	2,012
	1835	-	75	-	2,172
	1836	-	60	-	1,902
	1837	-	13	-	3,208
	1838	-	50	-	2,881
HARDWARES and CUTLERY	1828	Cwts. 223	£ 1,521	Cwts. 4,438	£ 22,477
	1829	617	3,813	3,885	18,179
	1830	281	1,756	1,898	* 10,697
	1831	186	1,241	2,835	15,065
	1832	419	2,495	4,698	23,631
	1833	349	1,921	5,373	24,050
	1834	312	1,500	6,008	23,741
	1835	513	1,429	6,675	28,380
	1836	638	2,080	5,646	29,601
	1837	300	1,889	6,410	30,994
	1838	459	2,581	9,761	44,722
HATS, BEAVER and FELT	1828	Doz. 79	£ 465	Doz. 2,320	£ 9,637
	1829	21	186	1,183	3,773
	1830	44	414	3,528	10,785
	1831	4	24	3,813	13,133
	1832	62	462	2,277	7,715
	1833	143	658	1,135	5,214
	1834	82	364	1,658	9,080
	1835	51	336	2,381	13,443
	1836	115	534	3,231	17,744
	1837	21	94	2,500	13,871
	1838	84	406	2,616	13,484
IRON and STEEL, WROUGHT and UNWROUGHT	1828	Tons. 280	£ 3,544	Tons. 1,923	£ 29,536
	1829	520	9,224	1,648	25,038
	1830	76	811	1,059	15,770
	1831	191	1,504	2,128	24,177
	1832	558	4,630	2,783	33,108
	1833	257	2,754	3,322	40,450
	1834	335	2,199	3,175	38,494
	1835	599	5,828	3,845	42,791
	1836	625	8,287	3,006	42,105
	1837	346	4,264	3,593	50,131
	1838	236	2,539	5,077	71,350
LEAD and SHOT	1828	Tons. 12	£ 250	Tons. 38	£ 739
	1829	1	14	42	760
	1830	3	47	143	2,096
	1831	8	125	227	3,203
	1832	11	170	207	2,747
	1833	12	160	269	3,642
	1834	5	77	169	2,395
	1835	7	132	181	3,197
	1836	13	316	155	3,970
	1837	26	629	337	6,931
	1838	11	258	428	8,609

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Asia — *continued.*

ARTICLES.	Years.	To Ceylon.		To Australian Settlements.	
		Quantity.	Value.	Quantity.	Value.
LEATHER, WROUGHT and UNWROUGHT	1828	lbs. 1,009	£ 278	lbs. 26,328	£ 8,800
	1829	97	68	27,082	5,679
	1830	941	140	18,335	1,688
	1831	60	60	26,230	7,101
	1832	-	-	37,704	9,816
	1833	428	85	36,687	9,322
	1834	732	91	45,362	9,133
	1835	53	12	58,180	10,592
	1836	992	274	63,791	12,645
	1837	55	12	97,484	21,403
	1838	1,119	180	127,251	23,212
SADDLERY and HARNESS	1828	-	£ 1,067	-	£ 3,934
	1829	-	628	-	1,379
	1830	-	99	-	3,318
	1831	-	615	-	3,966
	1832	-	422	-	4,328
	1833	-	508	-	4,685
	1834	-	543	-	7,891
	1835	-	312	-	6,682
	1836	-	431	-	8,797
	1837	-	701	-	13,807
	1838	-	754	-	14,992
LINEN MANUFACTURES, entered by the Yard	1828	Yards. 14,620	£ 658	Yards. 531,425	£ 23,317
	1829	12,137	518	197,597	9,075
	1830	1,914	78	247,532	10,268
	1831	3,811	168	358,812	15,250
	1832	1,334	74	435,220	17,058
	1833	15,313	656	776,551	25,605
	1834	13,447	573	1,026,546	35,525
	1835	1,406	66	871,448	34,485
	1836	23,740	1,255	834,161	34,363
	1837	16,384	673	1,023,839	43,098
	1838	6,954	279	1,752,410	82,378
LINEN MANUFACTURES, viz.— THREAD, TAPES, and SMALL WARPS	1828	-	£ -	-	£ 136
	1829	-	-	-	22
	1830	-	-	-	436
	1831	-	-	-	369
	1832	-	-	-	416
	1833	-	-	-	893
	1834	-	40	-	1,270
	1835	-	-	-	1,084
	1836	-	-	-	1,536
	1837	-	-	-	626
	1838	-	-	-	616
LINEN YARN	1828	-	-	Yards. -	£ -
	1829	-	-	25	10
	1830	-	-	-	-
	1831	-	-	-	-
	1832	-	-	-	-
	1833	-	-	112	80
	1834	-	-	-	-
	1835	-	-	-	-
	1836	-	-	-	-
	1837	-	-	-	-
	1838	-	-	25	2

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Asia — *continued.*

ARTICLES.	Years.	To Ceylon.		To Australian Settlements.	
		Quantity.	Value.	Quantity.	Value.
MACHINERY and MILL WORK	1828	- - -	£ 508	- - -	£ 1,532
	1829	- - -	1,067	- - -	1,527
	1830	- - -	150	- - -	1,630
	1831	- - -	-	- - -	4,217
	1832	- - -	590	- - -	1,101
	1833	- - -	467	- - -	5,072
	1834	- - -	82	- - -	3,637
	1835	- - -	2,879	- - -	7,203
	1836	- - -	221	- - -	5,249
	1837	- - -	1,606	- - -	8,923
	1838	- - -	1,338	- - -	5,091
PAINTERS COLOURS	1828	- - -	£ 399	- - -	£ 7,031
	1829	- - -	291	- - -	3,921
	1830	- - -	253	- - -	1,376
	1831	- - -	326	- - -	1,522
	1832	- - -	1,035	- - -	2,717
	1833	- - -	254	- - -	4,960
	1834	- - -	225	- - -	6,563
	1835	- - -	262	- - -	6,905
	1836	- - -	783	- - -	7,197
	1837	- - -	180	- - -	5,153
	1838	- - -	417	- - -	9,498
PLATE, PLATED WARE, JEWELLERY, and WATCHES	1828	- - -	£ 438	- - -	£ 4,595
	1829	- - -	1,304	- - -	2,292
	1830	- - -	130	- - -	2,871
	1831	- - -	438	- - -	3,751
	1832	- - -	593	- - -	3,155
	1833	- - -	507	- - -	6,933
	1834	- - -	793	- - -	5,577
	1835	- - -	755	- - -	8,766
	1836	- - -	1,188	- - -	15,591
	1837	- - -	889	- - -	20,331
	1838	- - -	897	- - -	23,411
SALT	1828	<i>Bushels.</i>	£	<i>Bushels.</i>	£
	1829	- 7 -	- 1 -	85,511	2,747
	1830	- - -	- - -	37,485	1,205
	1831	- - -	- - -	11,606	547
	1832	- - -	- - -	23,877	894
	1833	- 60 -	- 3 -	43,752	1,156
	1834	2,300	100	154,119	4,948
	1835	- - -	- - -	113,986	4,705
	1836	- - -	- - -	89,655	2,854
	1837	- - -	- - -	53,299	1,878
	1838	- - -	- - -	41,908	1,809
SILK MANUFACTURES	1828	- - -	£ 160	- - -	£ 8,403
	1829	- - -	- - -	- - -	5,746
	1830	- - -	80	- - -	8,577
	1831	- - -	- - -	- - -	17,075
	1832	- - -	- - -	- - -	12,999
	1833	- - -	554	- - -	22,860
	1834	- - -	985	- - -	31,035
	1835	- - -	305	- - -	27,935
	1836	- - -	946	- - -	27,326
	1837	- - -	748	- - -	42,097
	1838	- - -	965	- - -	53,459



Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Asia — *continued.*

ARTICLES.	Years.	To Ceylon.		To Australian Settlements.	
		Quantity.	Value.	Quantity.	Value.
SOAP and CANDLES	1828	<i>lbs.</i> 2,157	£ 92	<i>lbs.</i> 188,400	£ 5,140
	1829	1,226	48	81,337	2,823
	1830	794	28	93,557	2,717
	1831	128	7	120,752	3,378
	1832	1,680	72	592,879	14,523
	1833	473	24	604,238	13,697
	1834	1,011	48	600,649	11,080
	1835	-	-	516,182	8,738
	1836	5,435	217	1,355,838	22,952
	1837	5,944	228	761,770	14,803
	1838	4,621	218	1,252,729	22,691
STATIONERY of all Sorts	1828	- - -	£ 1,167	- - -	£ 10,706
	1829	- - -	3,246	- - -	8,272
	1830	- - -	873	- - -	5,670
	1831	- - -	1,204	- - -	7,149
	1832	- - -	2,552	- - -	10,245
	1833	- - -	4,875	- - -	15,732
	1834	- - -	1,184	- - -	21,514
	1835	- - -	2,635	- - -	15,765
	1836	- - -	4,717	- - -	20,186
	1837	- - -	5,476	- - -	17,536
	1838	- - -	5,565	- - -	19,066
SUGAR, REFINED	1828	<i>Cwts.</i> 15	£ 30	<i>Cwts.</i> 1,060	£ 2,995
	1829	14	36	806	2,039
	1830	5	15	466	1,113
	1831	5	15	812	2,162
	1832	11	31	1,461	3,869
	1833	20	52	2,021	5,042
	1834	42	114	2,960	7,590
	1835	30	88	4,568	11,556
	1836	37	113	1,344	3,971
	1837	15	30	2,650	5,286
	1838	5	25	9,025	21,719
TIN, UNWROUGHT	1828	- - -	- - -	<i>Cwts.</i> 39	£ 148
	1829	- - -	- - -	23	87
	1830	- - -	- - -	$\frac{1}{2}$	2
	1831	- - -	- - -	1	3
	1832	- - -	- - -	22	75
	1833	- - -	- - -	16	58
	1834	- - -	- - -	22	83
	1835	- - -	- - -	26	112
	1836	- - -	- - -	19	114
	1837	- - -	- - -	34	144
	1838	- - -	- - -	29	126
TIN and PEWTER WARES and TIN PLATES	1828	- - -	£ 110	- - -	£ 3,529
	1829	- - -	100	- - -	954
	1830	- - -	-	- - -	280
	1831	- - -	81	- - -	883
	1832	- - -	194	- - -	1,198
	1833	- - -	60	- - -	2,130
	1834	- - -	98	- - -	1,607
	1835	- - -	69	- - -	1,827
	1836	- - -	180	- - -	3,875
	1837	- - -	63	- - -	2,119
	1838	- - -	327	- - -	4,381

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Asia—*continued.*

ARTICLES.	Years.	To Ceylon.		To Australian Settlements.	
		Quantity.	Value.	Quantity.	Value.
WOOL, SHEEP'S and LAMBS	1828	- - -	- - -	<i>lbs.</i> 147	<i>£</i> 13
	1829	- - -	- - -	-	-
	1830	- - -	- - -	224	10
	1831	- - -	- - -	-	-
	1832	- - -	- - -	-	-
	1833	- - -	- - -	-	-
	1834	- - -	- - -	-	-
	1835	- - -	- - -	1,120	60
	1836	- - -	- - -	28	2
	1837	- - -	- - -	-	-
	1838	- - -	- - -	10	2
WOOLLEN and WORSTED YARN.	1828	- - -	- - -	<i>lbs.</i> 100	<i>£</i> 18
	1829	- - -	- - -	60	12
	1830	- - -	- - -	504	67
	1831	- - -	- - -	112	15
	1832	- - -	- - -	-	-
	1833	- - -	- - -	-	-
	1834	- - -	- - -	-	-
	1835	- - -	- - -	126	26
	1836	- - -	- - -	40	6
	1837	- - -	- - -	-	-
	1838	- - -	- - -	252	38
WOOLLEN MANUFACTURES, entered by the Piece	1828	<i>Pieces.</i> 132	<i>£</i> 713	<i>Pieces.</i> 3,870	<i>£</i> 25,863
	1829	326	1,460	1,856	9,526
	1830	15	193	3,042	14,068
	1831	79	449	3,918	16,145
	1832	62	353	5,856	21,898
	1833	376	1,101	8,472	36,481
	1834	100	491	10,515	42,751
	1835	23	101	5,715	26,253
	1836	367	1,308	8,130	37,538
	1837	153	618	9,260	44,799
	1838	112	529	16,014	64,639
WOOLLEN MANUFACTURES, entered by the Yard	1828	<i>Yards.</i> 1,830	<i>£</i> 164	<i>Yards.</i> 64,781	<i>£</i> 5,589
	1829	3,488	360	58,422	4,857
	1830	702	62	118,355	8,814
	1831	1,892	160	93,774	8,404
	1832	3,513	246	130,903	10,691
	1833	2,066	122	209,667	13,889
	1834	3,276	239	239,609	18,104
	1835	4,232	316	177,056	15,650
	1836	7,376	520	247,843	21,802
	1837	2,190	160	270,205	23,804
	1838	225	18	379,183	27,161
HOSIERY and SMALL WARES	1828	- - -	<i>£</i> 187	- - -	<i>£</i> 1,234
	1829	- - -	10	- - -	1,373
	1830	- - -	84	- - -	2,709
	1831	- - -	20	- - -	1,711
	1832	- - -	85	- - -	3,041
	1833	- - -	-	- - -	3,812
	1834	- - -	60	- - -	5,408
	1835	- - -	70	- - -	4,090
	1836	- - -	200	- - -	5,664
	1837	- - -	150	- - -	7,037
	1838	- - -	45	- - -	12,320

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Asia — *continued.*

ARTICLES.	Years.	To Ceylon.		To Australian Settlements.	
		Quantity.	Value.	Quantity.	Value.
ALL OTHER ARTICLES	1828	- - -	£ 5,235	- - -	£ 52,274
	1829	- - -	3,491	- - -	43,817
	1830	- - -	2,360	- - -	36,061
	1831	- - -	2,505	- - -	38,969
	1832	- - -	3,916	- - -	55,626
	1833	- - -	4,736	- - -	68,389
	1834	- - -	5,418	- - -	77,107
	1835	- - -	3,511	- - -	83,835
	1836	- - -	5,913	- - -	103,592
	1837	- - -	6,513	- - -	116,164
	1838	- - -	6,093	- - -	179,621

## EXPORTS of BRITISH and IRISH PRODUCE and MANUFACTURES from the UNITED KINGDOM to the BRITISH COLONIES in AMERICA.

ARTICLES.	Years.	To British West Indies (including Honduras).		To British Colonies in North America.	
		Quantity.	Value.	Quantity.	Value.
APPAREL, SLOPS, and HABERDASHERY	1828	- - -	£ 265,966	- - -	£ 166,062
	1829	- - -	251,162	- - -	151,593
	1830	- - -	206,387	- - -	157,632
	1831	- - -	188,313	- - -	168,752
	1832	- - -	180,133	- - -	161,888
	1833	- - -	195,737	- - -	152,906
	1834	- - -	202,251	- - -	138,137
	1835	- - -	233,756	- - -	176,884
	1836	- - -	330,192	- - -	221,371
	1837	- - -	269,159	- - -	175,703
	1838	- - -	256,086	- - -	156,355
ARMS and AMMUNITION	1828	- - -	£ 13,434	- - -	£ 13,704
	1829	- - -	12,082	- - -	11,617
	1830	- - -	11,435	- - -	15,318
	1831	- - -	12,296	- - -	16,941
	1832	- - -	14,320	- - -	15,289
	1833	- - -	8,947	- - -	10,860
	1834	- - -	17,621	- - -	8,130
	1835	- - -	13,306	- - -	8,704
	1836	- - -	14,612	- - -	9,557
	1837	- - -	14,119	- - -	12,186
	1838	- - -	13,576	- - -	10,853
BACON and HAMS	1828	Cwts. 5,102	£ 16,910	Cwts. 302	£ 836
	1829	7,252	23,807	319	818
	1830	7,354	21,721	504	1,254
	1831	4,699	13,975	145	428
	1832	3,833	11,675	164	418
	1833	5,436	17,006	450	841
	1834	6,099	15,828	896	1,481
	1835	5,936	15,421	763	1,439
	1836	8,117	26,241	894	2,036
	1837	7,904	24,697	348	810
	1838	10,420	33,435	1,145	2,438

## Section A.—Exports of British and Irish Produce, &amp;c. to the British Colonies in America — continued.

ARTICLES.	Years.	To British West Indies (including Honduras).		To British Colonies in North America.	
		Quantity.	Value.	Quantity.	Value.
BEEF and PORK		<i>Barrels.</i>	<i>£</i>	<i>Barrels.</i>	<i>£</i>
	1828	23,726	81,545	3,199	10,584
	1829	37,574	113,831	5,097	15,854
	1830	35,869	91,013	10,976	29,012
	1831	24,472	70,175	8,534	24,092
	1832	16,996	55,790	1,699	5,430
	1833	30,902	88,395	4,496	13,195
	1834	36,018	89,189	8,983	20,985
	1835	32,115	79,028	11,807	27,073
	1836	30,386	102,994	4,210	13,277
	1837	33,648	114,763	5,513	17,006
	1838	27,526	97,817	2,181	6,460
BEER and ALE		<i>Tuns.</i>	<i>£</i>	<i>Tuns.</i>	<i>£</i>
	1828	2,443	52,764	439	7,505
	1829	2,634	55,565	439	8,289
	1830	2,575	52,799	397	7,294
	1831	2,356	39,991	272	4,904
	1832	2,132	36,791	427	7,178
	1833	2,373	40,995	423	7,022
	1834	2,352	41,470	336	5,704
	1835	2,843	48,518	296	5,097
	1836	3,650	63,314	465	8,165
	1837	3,571	60,357	495	7,884
	1838	4,480	74,759	646	8,975
BOOKS, PRINTED		<i>Cwts.</i>	<i>£</i>	<i>Cwts.</i>	<i>£</i>
	1828	560	12,861	529	9,557
	1829	509	11,893	438	9,391
	1830	431	10,404	500	10,282
	1831	412	9,938	446	9,807
	1832	312	6,674	551	10,153
	1833	332	8,052	717	12,557
	1834	473	10,187	485	8,939
	1835	752	13,805	591	9,943
	1836	765	13,890	665	11,990
	1837	729	14,887	634	11,418
	1838	779	1,4809	537	9,357
BRASS and COPPER MANUFACTURES		<i>Cwts.</i>	<i>£</i>	<i>Cwts.</i>	<i>£</i>
	1828	11,448	65,691	2,176	11,430
	1829	11,287	67,220	1,450	7,350
	1830	11,059	61,538	1,809	8,727
	1831	6,980	37,237	1,758	8,722
	1832	4,421	22,993	2,630	12,360
	1833	3,697	20,081	4,246	21,079
	1834	3,860	21,588	2,956	15,319
	1835	6,086	32,393	2,571	12,792
	1836	7,064	45,896	3,403	17,647
	1837	6,940	39,899	3,723	19,396
	1838	6,518	36,628	5,801	29,672
BUTTER and CHEESE		<i>Cwts.</i>	<i>£</i>	<i>Cwts.</i>	<i>£</i>
	1828	24,729	92,494	6,231	19,702
	1829	24,484	79,488	8,079	25,149
	1830	18,799	68,804	3,998	13,265
	1831	17,989	71,727	2,572	9,330
	1832	21,001	80,661	3,178	10,404
	1833	18,626	63,351	5,056	15,472
	1834	21,042	69,212	4,580	11,661
	1835	20,520	68,636	4,235	12,026
	1836	26,038	104,206	1,475	4,826
	1837	25,404	106,436	1,082	3,733
	1838	26,519	108,114	1,021	3,270

## Section A.—Exports of British and Irish Produce, &amp;c. to the British Colonies in America—continued.

ARTICLES.	Years.	To British West Indies (including Honduras).		To British Colonies in North America.	
		Quantity.	Value.	Quantity.	Value.
COALS, CULM, and CINDERS	1828	Tons. 43,131	£ 33,303	Tons. 28,685	£ 13,471
	1829	43,180	32,523	26,977	12,708
	1830	45,896	33,266	32,197	14,980
	1831	48,536	31,763	31,134	15,529
	1832	43,980	28,714	47,506	21,099
	1833	46,142	26,808	55,313	24,880
	1834	43,617	27,948	55,201	22,963
	1835	61,054	36,872	38,506	16,359
	1836	61,972	43,530	44,302	20,178
	1837	69,080	51,508	49,754	25,469
	1838	65,438	48,767	50,108	22,931
CORDAGE	1828	Cwts. 10,417	£ 23,532	Cwts. 24,421	£ 55,377
	1829	10,291	23,557	23,121	56,024
	1830	8,616	20,147	16,680	39,032
	1831	9,263	20,928	20,188	45,116
	1832	8,218	17,310	26,817	54,931
	1833	7,942	14,401	27,948	47,905
	1834	8,445	14,390	32,542	50,033
	1835	9,863	16,566	28,430	44,969
	1836	11,002	18,768	29,298	47,009
	1837	9,360	17,819	29,009	50,039
	1838	9,025	17,538	33,672	58,513
COTTON MANUFACTURES, viz.— CALICOES, MUSLINS, FUSTIANS, &c.	1828	Yards. 21,096,050	£ 679,291	Yards. 9,202,255	£ 304,328
	1829	33,319,295	997,408	8,671,237	261,546
	1830	18,955,323	608,099	11,431,448	349,256
	1831	21,975,459	606,923	15,618,106	413,737
	1832	25,631,940	628,920	16,166,875	411,230
	1833	27,507,930	661,340	14,210,060	339,143
	1834	30,246,315	728,756	10,225,392	263,291
	1835	41,548,993	993,639	16,871,933	450,247
	1836	39,736,340	1,002,372	23,483,822	617,081
	1837	37,693,944	883,029	14,270,749	383,393
	1838	43,496,642	943,228	14,935,429	371,526
HOSIERY, LACE, and SMALL WARES.	1828	- - -	£ 41,038	- - -	£ 18,679
	1829	- - -	52,872	- - -	16,191
	1830	- - -	37,669	- - -	26,341
	1831	- - -	31,568	- - -	25,536
	1832	- - -	30,040	- - -	30,606
	1833	- - -	43,166	- - -	29,314
	1834	- - -	40,584	- - -	20,357
	1835	- - -	42,022	- - -	31,899
	1836	- - -	55,036	- - -	48,358
	1837	- - -	43,812	- - -	39,068
	1838	- - -	46,446	- - -	31,646
COTTON YARN TWIST and	1828	lbs. 5,327	£ 521	lbs. 66,520	£ 3,518
	1829	1,230	195	84,760	4,477
	1830	6,909	698	213,394	8,803
	1831	14,416	835	307,997	10,376
	1832	4,973	485	260,699	8,633
	1833	8,640	590	216,806	9,915
	1834	5,584	455	194,692	6,458
	1835	22,754	2,200	204,160	11,314
	1836	34,380	3,372	405,155	22,706
	1837	55,549	4,487	260,732	14,307
	1838	56,532	3,609	362,620	14,824

## Section A.—Exports of British and Irish Produce, &amp;c. to the British Colonies in America — continued.

ARTICLES.	Years.	To British West Indies (including Honduras).		To British Colonies in North America.	
		Quantity.	Value.	Quantity.	Value.
EARTHENWARE of all Sorts		<i>Pieces.</i>	<i>£</i>	<i>Pieces.</i>	<i>£</i>
	1828	2,055,119	27,069	1,480,813	22,006
	1829	2,082,235	27,261	2,085,075	30,259
	1830	1,706,407	22,355	2,299,720	33,177
	1831	1,331,799	16,911	2,253,851	29,359
	1832	1,319,766	16,632	2,347,366	27,910
	1833	2,190,663	24,845	2,202,943	27,445
	1834	2,180,017	23,017	1,638,055	21,278
	1835	2,349,313	26,890	1,944,067	22,275
	1836	2,974,577	38,853	2,982,257	36,132
	1837	3,246,858	40,195	3,463,988	37,063
	1838	2,247,948	27,727	2,446,631	25,773
FISH, HERRINGS		<i>Barrels.</i>	<i>£</i>	<i>Barrels.</i>	<i>£</i>
	1828	74,038	85,991	103	126
	1829	64,558	94,165	107	156
	1830	67,563	85,498	305	350
	1831	59,664	66,526	62	66
	1832	55,638	71,987	89	103
	1833	61,243	71,010	238	268
	1834	51,650	61,150	74	78
	1835	52,123	57,964	50	64
	1836	42,768	44,081	467	534
	1837	33,425	42,593	127	143
	1838	32,892	37,679	167	186
GLASS, entered by Weight		<i>Cwts.</i>	<i>£</i>	<i>Cwts.</i>	<i>£</i>
	1828	29,820	61,585	13,336	60,796
	1829	28,362	60,970	19,494	76,160
	1830	25,557	45,122	17,326	60,234
	1831	23,544	41,014	17,883	81,819
	1832	18,108	31,130	19,804	79,552
	1833	21,962	39,595	20,676	88,229
	1834	25,791	52,412	19,408	90,441
	1835	30,616	61,159	21,527	101,370
	1836	40,094	67,063	22,876	102,584
	1837	37,469	61,155	30,539	93,153
	1838	44,641	60,100	17,207	32,967
GLASS, at Value			<i>£</i>		<i>£</i>
	1828	- - -	1,541	- - -	455
	1829	- - -	1,561	- - -	500
	1830	- - -	1,560	- - -	583
	1831	- - -	1,148	- - -	1,380
	1832	- - -	1,117	- - -	1,276
	1833	- - -	1,181	- - -	521
	1834	- - -	1,173	- - -	326
	1835	- - -	1,937	- - -	1,510
	1836	- - -	2,487	- - -	897
	1837	- - -	2,286	- - -	305
	1838	- - -	2,530	- - -	573
HARDWARES and CUT- LERY		<i>Cwts.</i>	<i>£</i>	<i>Cwts.</i>	<i>£</i>
	1828	14,033	71,794	15,412	71,488
	1829	17,788	90,101	20,945	82,773
	1830	15,734	78,363	23,923	110,185
	1831	13,535	62,008	29,482	127,318
	1832	13,484	59,410	31,101	117,725
	1833	18,324	71,425	31,871	112,271
	1834	18,701	76,313	22,702	84,058
	1835	22,681	93,662	24,054	84,259
	1836	24,285	115,017	24,881	130,586
	1837	25,350	117,762	19,120	102,582
	1838	20,568	85,169	16,497	76,794

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in America — *continued.*

ARTICLES.	Years.	To British West Indies (including Honduras).		To British Colonies in North America.	
		Quantity.	Value.	Quantity.	Value.
HATS, BEAVER AND FELT		<i>Doz.</i>	<i>£</i>	<i>Doz.</i>	<i>£</i>
	1828.	40,672	64,404	7,937	21,548
	1829	36,020	56,594	7,819	22,630
	1830	27,291	49,503	8,771	28,212
	1831	26,691	49,021	7,465	26,734
	1832	25,529	45,066	6,559	23,837
	1833	20,770	44,272	5,108	19,341
	1834	21,083	41,221	3,948	17,266
	1835	25,028	17,687	4,810	19,337
	1836	31,418	54,589	6,303	20,206
	1837	20,125	37,253	4,275	11,367
	1838	13,424	27,679	3,215	13,316
IRON and STEEL, WROUGHT and UN- WROUGHT.		<i>Tons.</i>	<i>£</i>	<i>Tons.</i>	<i>£</i>
	1828	7,110	161,501	5,930	112,125
	1829	7,526	163,197	7,839	108,312
	1830	6,632	130,639	7,879	98,582
	1831	5,738	111,696	12,400	133,527
	1832	4,712	91,320	12,036	127,516
	1833	4,481	89,420	13,028	142,683
	1834	5,095	98,346	10,828	123,804
	1835	6,171	114,419	11,101	120,296
	1836	6,980	161,147	11,551	172,444
	1837	6,821	148,963	11,493	156,935
	1838	6,223	131,377	13,139	163,491
LEAD and SHOT		<i>Tons.</i>	<i>£</i>	<i>Tons.</i>	<i>£</i>
	1828	599	11,883	389	6,819
	1829	587	10,026	414	8,691
	1830	483	7,688	517	8,649
	1831	426	6,005	320	5,541
	1832	413	6,006	383	5,905
	1833	318	5,435	375	5,516
	1834	390	6,887	257	4,974
	1835	455	8,063	331	5,889
	1836	553	14,107	389	9,979
	1837	629	13,451	408	10,708
	1838	545	11,970.	355	8,311
LEATHER, WROUGHT and UNWROUGHT		<i>lbs.</i>	<i>£</i>	<i>lbs.</i>	<i>£</i>
	1828	371,320	99,169	324,303	57,849
	1829	150,182	116,512	361,783	62,821
	1830	390,260	97,702	410,919	65,247
	1831	349,812	82,123	429,236	66,021
	1832	371,251	80,332	477,164	66,572
	1833	528,016	103,842	425,597	62,486
	1834	435,895	80,680	351,041	52,026
	1835	616,014	107,776	462,127	61,836
	1836	748,529	135,027	497,984	68,441
	1837	567,117	100,193	458,323	56,639
	1838	681,775	114,167	336,914	44,057
SADDLERY and HAR- NESS			<i>£</i>		<i>£</i>
	1828	- - -	24,248	- - -	2,839
	1829	- - -	26,267	- - -	2,857
	1830	- - -	22,262	- - -	4,500
	1831	- - -	18,962	- - -	5,339
	1832	- - -	14,705	- - -	3,984
	1833	- - -	17,918	- - -	3,881
	1834	- - -	18,902	- - -	3,262
	1835	- - -	24,402	- - -	3,752
	1836	- - -	37,114	- - -	2,315
	1837	- - -	29,285	- - -	4,189
	1838	- - -	21,154	- - -	6,805



Section A.—Exports of British and Irish Produce, &c. to the British Colonies in America — *continued.*

ARTICLES.	Years.	To British West Indies (including Honduras).		To British Colonies in North America.	
		Quantity.	Value.	Quantity.	Value.
LINEN MANUFACTURES, entered by the Yard	1828	<i>Yards.</i> 11,975,436	£ 402,372	<i>Yards.</i> 2,834,642	£ 109,537
	1829	11,854,207	380,523	1,954,944	73,802
	1830	10,436,909	322,837	2,215,109	81,960
	1831	11,029,191	345,866	3,309,165	117,333
	1832	8,541,110	304,604	2,131,706	89,029
	1833	10,734,860	319,121	2,339,778	88,628
	1834	10,510,954	329,726	1,452,442	61,224
	1835	11,676,821	362,823	2,885,264	103,033
	1836	11,226,000	401,463	2,897,031	107,504
	1837	12,391,446	370,144	2,367,428	88,017
	1838	11,775,148	348,105	2,640,283	93,476
LINEN MANUFACTURES, viz. — Thread, Tapes, and Small Wares	1828	- - -	£ 10,363	- - -	£ 9,409
	1829	- - -	4,781	- - -	7,325
	1830	- - -	2,786	- - -	4,999
	1831	- - -	4,577	- - -	5,076
	1832	- - -	2,861	- - -	8,670
	1833	- - -	4,281	- - -	8,001
	1834	- - -	5,269	- - -	8,358
	1835	- - -	7,311	- - -	10,606
	1836	- - -	3,378	- - -	13,264
	1837	- - -	4,499	- - -	8,459
	1838	- - -	4,365	- - -	11,356
LINEN YARN	1828	<i>lbs.</i> -	£ -	<i>lbs.</i> 336	£ 25
	1829	-	-	-	-
	1830	-	-	96	6
	1831	1,800	135	960	40
	1832	1,280	93	1,352	70
	1833	2,706	176	1,248	55
	1834	-	-	-	-
	1835	300	10	1,028	55
	1836	2,011	295	-	-
	1837	2,200	170	5,695	338
	1838	-	-	40,756	1,838
MACHINERY and MILL WORK	1828	- - -	£ 42,293	- - -	£ 2,288
	1829	- - -	75,613	- - -	3,217
	1830	- - -	50,744	- - -	3,839
	1831	- - -	15,033	- - -	4,290
	1832	- - -	9,661	- - -	1,002
	1833	- - -	10,214	- - -	1,833
	1834	- - -	18,738	- - -	1,716
	1835	- - -	31,785	- - -	4,181
	1836	- - -	40,177	- - -	3,751
	1837	- - -	57,892	- - -	11,467
	1838	- - -	42,858	- - -	4,936
PAINTERS COLOURS	1828	- - -	£ 21,090	- - -	£ 14,501
	1829	- - -	30,042	- - -	15,307
	1830	- - -	18,464	- - -	14,843
	1831	- - -	18,004	- - -	12,987
	1832	- - -	15,112	- - -	18,225
	1833	- - -	17,294	- - -	20,086
	1834	- - -	16,277	- - -	14,594
	1835	- - -	20,755	- - -	16,578
	1836	- - -	34,127	- - -	28,984
	1837	- - -	25,153	- - -	21,464
	1838	- - -	23,971	- - -	17,968

## Section A.—Exports of British and Irish Produce, &amp;c. to the British Colonies in America — continued.

ARTICLES.	Years.	To British West Indies (including Honduras).		To British Colonies in North America.	
		Quantity.	Value.	Quantity.	Value.
PLATE, PLATED WARE, JEWELLERY, and WATCHES	1828	- - -	£ 30,516	- - -	£ 4,514
	1829	- - -	29,500	- - -	6,311
	1830	- - -	33,059	- - -	6,363
	1831	- - -	21,122	- - -	7,694
	1832	- - -	12,842	- - -	8,168
	1833	- - -	14,912	- - -	7,435
	1834	- - -	14,954	- - -	7,470
	1835	- - -	21,424	- - -	7,288
	1836	- - -	41,662	- - -	9,565
	1837	- - -	40,416	- - -	10,635
	1838	- - -	35,265	- - -	12,173
SALT	1828	Bushels. 51,011	£ 2,936	Bushels. 1,301,200	£ 22,023
	1829	53,977	2,986	1,472,290	23,754
	1830	66,037	3,269	1,331,564	21,941
	1831	58,747	2,513	1,559,684	25,422
	1832	83,294	3,287	1,655,137	21,494
	1833	94,923	3,032	1,647,171	24,976
	1834	88,733	2,925	1,970,236	25,676
	1835	60,020	2,441	1,514,604	24,211
	1836	58,735	3,004	1,293,560	21,793
	1837	115,767	3,847	1,398,166	25,506
	1838	79,522	3,590	1,191,612	21,149
SILK MANUFACTURES	1828	- - -	£ 10,106	- - -	£ 14,860
	1829	- - -	19,383	- - -	16,686
	1830	- - -	28,729	- - -	71,613
	1831	- - -	27,508	- - -	93,013
	1832	- - -	22,896	- - -	90,665
	1833	- - -	35,012	- - -	94,304
	1834	- - -	33,424	- - -	69,063
	1835	- - -	31,242	- - -	85,179
	1836	- - -	32,884	- - -	90,106
	1837	- - -	36,916	- - -	76,598
	1838	- - -	36,548	- - -	74,561
SOAP and CANDLES	1828	lbs. 5,560,487	£ 137,834	lbs. 1,506,012	£ 38,375
	1829	4,604,760	117,768	1,297,314	30,163
	1830	4,737,091	114,305	1,157,667	27,693
	1831	4,389,968	110,941	1,267,683	32,139
	1832	5,286,810	123,666	2,108,530	50,622
	1833	5,571,671	122,358	2,438,622	54,855
	1834	4,821,647	96,100	1,983,869	35,653
	1835	6,146,890	118,928	2,280,708	39,227
	1836	5,871,433	122,643	2,173,063	41,985
	1837	5,134,900	104,168	2,408,091	39,931
	1838	7,279,715	140,562	3,476,288	58,773
STATIONERY of all Sorts	1828	- - -	£ 27,501	- - -	£ 27,594
	1829	- - -	23,827	- - -	26,349
	1830	- - -	25,566	- - -	34,296
	1831	- - -	24,258	- - -	35,285
	1832	- - -	21,955	- - -	33,623
	1833	- - -	23,835	- - -	40,850
	1834	- - -	28,387	- - -	32,051
	1835	- - -	34,398	- - -	31,726
	1836	- - -	37,851	- - -	46,340
	1837	- - -	27,550	- - -	27,463
	1838	- - -	27,228	- - -	27,434

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in America — *continued.*

ARTICLES.	Years.	To British West Indies (including Honduras).		To British Colonies in North America.	
		Quantity.	Value.	Quantity.	Value.
SUGAR, REFINED	1828	<i>Cwts.</i> 2,939	<i>£</i> 7,879	<i>Cwts.</i> 8,677	<i>£</i> 22,254
	1829	3,533	8,654	9,004	21,159
	1830	4,097	10,209	10,678	25,755
	1831	3,854	9,964	16,513	34,877
	1832	3,009	7,261	14,022	28,822
	1833	4,228	9,722	22,704	46,637
	1834	4,048	9,453	17,611	38,089
	1835	4,556	12,094	18,518	38,601
	1836	7,644	20,208	26,643	62,312
	1837	6,359	16,061	13,603	25,865
	1838	8,511	19,114	24,507	47,722
TIN, UNWROUGHT	1828	<i>Cwts.</i> 298	<i>£</i> 1,332	<i>Cwts.</i> 22	<i>£</i> 82
	1829	330	1,690	27	108
	1830	300	1,129	62	215
	1831	182	823	39	147
	1832	123	411	119	279
	1833	114	429	149	479
	1834	124	485	70	194
	1835	186	761	19	69
	1836	290	1,699	36	171
	1837	160	738	67	273
	1838	209	954	90	365
TIN and PEWTER WARES and TIN PLATES	1828	-	<i>£</i> 12,871	-	<i>£</i> 7,810
	1829	-	13,947	-	13,168
	1830	-	9,222	-	10,055
	1831	-	7,961	-	12,570
	1832	-	3,970	-	10,413
	1833	-	8,048	-	18,081
	1834	-	6,059	-	9,724
	1835	-	9,345	-	16,112
	1836	-	13,348	-	16,522
	1837	-	15,684	-	16,429
	1838	-	13,235	-	11,992
WOOL, SHEEP'S and LAMB'S	1828	<i>lbs.</i> 248	<i>£</i> 3	<i>lbs.</i> 400	<i>£</i> 21
	1829	100	3	7,017	222
	1830	796	46	3,882	112
	1831	146	2	11,337	611
	1832	-	-	784	37
	1833	-	-	884	50
	1834	112	6	144	9
	1835	1,176	19	144	10
	1836	-	-	3,689	195
	1837	280	18	488	63
	1838	-	-	126	11
WOOLLEN and WOR- STED YARN	1828	<i>lbs.</i> 36	<i>£</i> 6	<i>lbs.</i> 10,886	<i>£</i> 1,539
	1829	205	34	6,387	774
	1830	274	14	4,627	424
	1831	-	-	5,553	717
	1832	18	5	10,808	1,245
	1833	194	4	11,308	1,398
	1834	-	-	4,618	688
	1835	560	80	11,043	1,408
	1836	30	5	17,950	2,247
	1837	-	-	9,730	1,186
	1838	-	-	10,991	1,320

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in America — *continued.*

ARTICLES.	Years.	To British West Indies (including Honduras).		To British Colonies in North America.	
		Quantity.	Value.	Quantity.	Value.
WOOLLEN MANUFACTURES, entered by the Piece		<i>Pieces.</i>	<i>£</i>	<i>Pieces.</i>	<i>£</i>
	1828	30,801	100,830	63,559	221,533
	1829	32,364	96,598	52,785	179,258
	1830	29,569	79,193	74,771	244,372
	1831	23,072	62,009	89,203	271,484
	1832	27,319	70,882	100,697	282,985
	1833	28,558	81,397	100,935	280,532
	1834	26,500	77,582	65,730	193,081
	1835	32,676	87,976	97,761	313,412
	1836	37,597	106,309	104,273	393,251
	1837	32,836	95,160	86,420	297,985
	1838	24,115	68,863	88,978	264,103
WOOLLEN MANUFACTURES, entered by the Yard		<i>Yards.</i>	<i>£</i>	<i>Yards.</i>	<i>£</i>
	1828	296,928	20,493	1,123,276	71,703
	1829	260,410	17,227	824,953	55,779
	1830	221,881	11,970	1,052,411	67,523
	1831	149,952	10,439	900,124	58,226
	1832	227,030	16,189	851,188	56,623
	1833	167,938	12,101	972,556	65,437
	1834	227,983	15,321	689,587	50,378
	1835	242,118	16,842	1,083,269	71,674
	1836	299,939	20,944	1,244,563	91,045
	1837	269,157	19,541	874,768	64,544
	1838	263,330	15,717	829,680	62,179
HOSIERY and SMALL WARES			<i>£</i>		<i>£</i>
	1828	- - -	5,059	- - -	15,995
	1829	- - -	5,933	- - -	11,702
	1830	- - -	5,411	- - -	19,171
	1831	- - -	3,521	- - -	19,281
	1832	- - -	5,832	- - -	22,828
	1833	- - -	8,603	- - -	30,909
	1834	- - -	9,405	- - -	21,696
	1835	- - -	9,390	- - -	30,519
	1836	- - -	12,794	- - -	41,178
	1837	- - -	11,001	- - -	29,550
	1838	- - -	10,832	- - -	33,350
ALL OTHER ARTICLES			<i>£</i>		<i>£</i>
	1828	- - -	454,685	- - -	125,177
	1829	- - -	415,319	- - -	117,473
	1830	- - -	353,443	- - -	131,038
	1831	- - -	325,879	- - -	127,761
	1832	- - -	286,037	- - -	146,956
	1833	- - -	269,238	- - -	160,284
	1834	- - -	273,333	- - -	127,231
	1835	- - -	279,795	- - -	131,935
	1836	- - -	396,819	- - -	172,756
	1837	- - -	389,676	- - -	158,766
	1838	- - -	387,868	- - -	149,028

Inspector General's Office,  
Custom House, London,  
14th April 1840

WILLIAM IRVING,  
Inspector General of Imports and Exports.

## SECTION B.

AN ACCOUNT of the IMPORTS into the UNITED KINGDOM from the BRITISH COLONIES in AFRICA, ASIA, and AMERICA respectively, in each Year, from 1828 to 1838, inclusive; specifying the Quantities of all Articles of a similar Description to those usually imported from the Territories under the Government of the East India Company.

Years.	Official Value of the Imports into the United Kingdom from the British Colonies in						
	AFRICA.			ASIA.		AMERICA.	
	Sierra Leone and River Gambia.	Cape of Good Hope.	Mauritius.	Ceylon.	Australian Settlements.	British West Indies (including Honduras).	British Provinces in North America.
	£	£	£	£	£	£	£
1828	47,285	191,259	516,107	181,483	79,503	9,496,950	1,052,961
1829	58,108	238,133	451,998	202,668	125,720	9,087,924	1,149,146
1830	50,076	171,572	675,345	180,491	117,559	8,599,091	1,265,850
1831	53,988	183,482	724,285	148,621	191,841	8,447,761	1,532,983
1832	66,415	143,353	725,143	232,852	201,932	8,138,669	1,399,443
1833	45,568	233,128	721,800	212,339	236,527	8,008,248	1,402,542
1834	84,405	248,760	782,148	289,917	247,459	8,411,115	1,167,823
1835	75,816	293,066	790,244	273,639	304,654	7,541,010	1,280,361
1836	65,968	225,311	687,10	509,286	327,436	8,072,048	1,162,991
1837	89,504	232,407	764,693	770,165	371,966	7,255,162	1,337,827
1838	77,642	184,463	843,535	501,628	459,147	7,680,273	1,266,262

For a Specification of Articles see the following Pages.

Inspector General's Office,  
Custom House, London,  
14th April 1840.

WILLIAM IRVING,  
Inspector General of Imports and Exports.

Section B.—An Account of the Imports into the United Kingdom from the British Colonies, &c.—*continued.*

ARTICLES.	YEARS.	QUANTITIES IMPORTED INTO THE UNITED KINGDOM FROM THE BRITISH COLONIES IN							RATES OF DUTY chargeable on Importation from the British Colonies.	
		AFRICA.			ASIA.		AMERICA.			
		Sierra Leone and River Gambia.	Cape of Good Hope.	Mauritius.	Ceylon.	Australian Settlements.	British West Indies, including Honduras.	British Provinces in North America.		
ORAX	1828 to 1831 -	-	Cwts.	-	-	-	-	-	Refined.	Unrefined.
	1832 -	-	-	-	-	-	-	-	2l. 16s. per Cwt.	1l. 8s. per Cwt.
	1833 -	-	1½	-	-	-	-	-	10s. per Cwt.	4s. per Cwt.
	1834 to 1838 -	-	-	-	-	-	-	-	-	-
ANES, viz. RATTANS (not ground)	1828 -	-	Number.	Number.	Number.	Number.	Number.	Number.	1l. per 1,000.	5s. per 1,000.
	1829 -	-	15,253	263,321	-	-	57	-		
	1830 -	-	-	165,528	-	10,244	-	-		
	1831 -	-	22,369	293,843	-	-	3	-		
	1832 -	-	877	-	-	25,860	50	-		
	1833 -	-	52,202	65,685	-	31,880	100	63,622		
	1834 -	-	31,225	-	-	-	-	-		
	1835 -	-	19,368	4,403	58,510	-	-	-		
	1836 -	-	-	12,100	-	480	24	-		
1837 -	-	-	-	-	89,598	-	-			
1838 -	-	7,476	247,928	-	207,740	-	-			
CARDAMOMS	1828 -	-	lbs.	lbs.	lbs.	lbs.	-	-	2s. per lb.	1s. per lb.
	1829 -	-	-	-	1,844	-	-	-		
	1830 -	-	-	-	4,308	-	-	-		
	1831 -	-	-	-	5,843	-	-	-		
	1832 -	-	441	-	4,639	-	-	-		
	1833 -	-	-	293	12,111	-	-	-		
	1834 -	-	-	-	13,758	-	-	-		
	1835 -	-	-	-	9,949	-	-	-		
	1836 -	-	48	-	15,384	-	-	-		
1837 -	-	-	-	13,160	104	-	-			
1838 -	-	-	-	33,855	-	-	-			
ASSIA NEA	1828 -	-	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	1s. per lb.	6d. per lb.
	1829 -	-	-	-	-	-	3	213		
	1830 -	-	3,225	1	-	-	-	-		
	1831 -	-	-	5,995	-	-	-	-		
	1832 -	-	252	-	-	-	-	-		
	1833 -	-	8,602	-	-	-	-	-		
	1834 -	-	-	106,017	-	-	13,872	-		
	1835 -	-	-	23,080	62	-	-	-		
	1836 -	-	-	-	-	-	2	-		
1837 -	-	-	-	-	-	-	-			
1838 -	-	-	-	-	1,457	-	-			
INNAMON	1828 -	-	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	2s. 6d. per lb.	6d. per lb.
	1829 -	-	1	-	330,712	-	-	-		
	1830 -	-	3	-	533,799	-	12	-		
	1831 -	-	14,345	-	426,498	-	3	-		
	1832 -	-	2,305	-	212,608	-	2	-		
	1833 -	-	6,034	-	-	-	54	-		
	1834 -	-	4	-	80,773	-	-	-		
	1835 -	-	-	-	175,914	-	19	-		
	1836 -	-	-	-	407,947	-	4	-		
1837 -	-	-	-	401,243	-	5	-			
1838 -	-	-	-	711,884	-	3	-			
LOVES	1828 -	-	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	2s. per lb.	6d. per lb.
	1829 -	-	-	1	53,611	-	-	16,671		
	1830 -	-	-	1,403	-	-	-	-		
	1831 -	-	936	-	-	-	1,486	-		
	1832 -	-	1,886	1,901	-	-	332	-		
	1833 -	19	6	25	11	-	2	-		
	1834 -	-	33	6	-	-	3	-		
	1835 -	-	5	7,980	2	-	28	-		
	1836 -	-	3	1,708	-	2	1	-		
	1837 -	-	-	1	3	237	-	-		
	1838 -	-	6,904	1,206	2	-	545	-		
	1839 -	-	13,707	54	-	-	1,030	-		

## Section B.—An Account of the Imports into the United Kingdom from the British Colonies, &amp;c.—continued.

ARTICLES.		YEARS.	QUANTITIES IMPORTED INTO THE UNITED KINGDOM [FROM THE BRITISH COLONIES IN							RATES OF DUTY chargeable on Importation from the British Colonies.	
			AFRICA.			ASIA.		AMERICA.			
			Sierra Leone and River Gambia.	Cape of Good Hope.	Mauritius.	Ceylon.	Australian Settlements.	British West Indies, including Honduras.	British Provinces in North America.		
COFFEE	1828	Produce	lbs. 1,694	lbs. -	lbs. 723	lbs. -	lbs. -	lbs. 29,839,091	lbs. -	Produce of the British Possessions in America or of Mauritius:  To 9th Sept. 1835, 6d. per lb. } 9d. per lb.  Produce of British Possession in America, Mauritius, Sierra Leone, or British Possession within the Limits of the East India Company's Charter  From 9th September 1835, 6d. per lb.	
	1828	Foreign	2	-	-	-	-	147,947	-		
	1829	Produce	40	-	44,825	-	-	26,862,412	-		
	1829	Foreign	1,287	-	-	-	-	49,373	17,496		
	1830	Produce	267	-	29,506	-	-	27,428,877	-		
	1830	Foreign	35	101	-	-	-	31,544	-		
	1831	Produce	127	-	141	-	-	20,017,623	-		
	1831	Foreign	-	258	185,655	-	-	13,179	-		
	1832	Produce	33	-	578	-	-	24,642,787	60		
	1832	Foreign	-	-	-	-	-	31,133	3		
	1833	Produce	65	-	1,378	-	-	18,797,643	-		
	1833	Foreign	-	-	-	-	-	210,732	-		
	1834	Produce	449	-	701	-	-	22,069,201	35		
	1834	Foreign	-	-	-	-	-	12,288	127,263		
1835	Produce	-	-	22	-	-	14,575,314	5,416			
1835	Foreign	-	-	238,218	-	-	291,266	8,899			
1836	Produce	6,659	29,485	188	3,465,822	-	18,851,931	-			
1836	Foreign	-	-	-	-	-	51,494	850			
1837	Produce	672	-	68	7,377,571	-	15,182,967	774			
1837	Foreign	26,779	-	-	1	1	394,921	20,696			
1838	Produce	230	155	50,577	4,643,006	-	17,430,175	293			
1838	Foreign	181,505	-	-	-	-	158,180	-			
COFFEE: Imported from British Possessions within the Limits of the East India Company's Charter, not certified as the Produce thereof	1828	-	-	lbs. 587	lbs. -	lbs. 1,690,131	lbs. 282	-	-	9d. per lb.	
	1829	-	-	-	-	1,167,795	-	-	-		
	1830	-	-	88	-	803,779	-	-	-		
	1831	-	-	-	-	1,407,086	-	-	-		
	1832	-	-	17,321	26,068	2,824,998	-	-	-		
	1833	-	-	128	-	2,545,954	-	-	-		
	1834	-	-	11,153	-	2,537,391	55	-	-		
	1835	-	-	338	4,973	1,870,143	110	-	-		
	1836	-	-	3,055	18,697	1,560,682	79	-	-		
	1837	-	-	742	-	12,350	20,224	-	-		
	1838	-	-	506,719	48	350	154	-	-		
CORN, viz. WHEAT	1828	Produce	-	Qrs. -	Qrs. -	-	Qrs. 1	Qrs. -	Qrs. 14,416	On the Produce of British Possessions:  When the average Price of British Wheat is— At or above 67s. } 6d. per Qr. per Quarter } Under 67s. } 5s. per Qr.	
	1829	Produce	-	-	668	-	-	-	4,050		
	1829	Foreign	-	-	-	-	-	-	5		
	1830	Produce	-	-	-	-	-	-	58,964		
	1830	Foreign	-	-	-	-	-	-	-		
	1831	Produce	-	2,074	-	-	45	-	189,724		
	1831	Foreign	-	104	-	-	-	-	1,073		
	1832	Produce	-	1,642	-	-	25	-	89,517		
	1832	Foreign	-	1	-	-	-	-	-		
	1833	Produce	-	-	-	-	752	-	79,410		
	1834	Produce	-	1,615	-	-	-	-	44,907		
	1835	Produce	-	1,108	-	-	1,766	-	14,326		
	1835	Foreign	-	-	-	-	-	1	-		
	1836	Produce	-	1	-	-	1	-	-		
1837	Produce	-	-	-	-	1	-	-			
1838	Produce	-	-	-	-	-	-	-			
CORN, viz. WHEAT FLOUR	1828	Produce	-	Cwts. -	Cwts. -	-	Cwts. -	Cwts. -	Cwts. 15,164	On the Produce of British Possessions:  When the average Price of British Wheat is— At or above } 2½d. per Cwt. 67s. per Qr. } Under 67s. } 1s. 8½d. per Cwt.	
	1828	Foreign	-	-	-	-	-	2	1,411		
	1829	Produce	-	-	-	-	-	-	5,524		
	1829	Foreign	-	-	-	-	-	-	55		
	1830	Produce	-	9	-	-	-	-	31,841		
	1830	Foreign	-	-	-	-	-	3	75		
	1831	Produce	-	17	1	-	-	1	96,295		
	1831	Foreign	-	-	2	-	-	11	67		
	1832	Produce	-	-	-	-	-	2	48,734		
	1832	Foreign	-	-	-	-	-	1	97		
	1833	Produce	-	-	-	-	-	1	73,891		
	1833	Foreign	-	-	-	-	-	9	126		
	1834	Produce	-	-	-	137	8	-	40,350		
	1834	Foreign	-	-	-	-	-	-	36		
	1835	Produce	-	36	-	-	-	4	9,735		
	1835	Foreign	-	-	-	-	-	2	-		
	1836	Produce	-	13	-	2	125	-	18,023		
	1836	Foreign	-	-	-	-	-	-	2		
	1837	Produce	-	-	-	2	-	-	9,523		
	1837	Foreign	-	-	-	-	-	-	5		
	1838	Produce	-	-	-	14	-	-	39,332		
	1838	Foreign	-	-	-	-	6	-	413		



Section B.—An Account of the Imports into the United Kingdom from the British Colonies, &c.—*continued.*

ARTICLES.	YEARS.	QUANTITIES IMPORTED INTO THE UNITED KINGDOM FROM THE BRITISH COLONIES IN							RATES OF DUTY chargeable on Importation from the British Colonies.
		AFRICA.			ASIA.		AMERICA.		
		Sierra Leone and River Gambia.	Cape of Good Hope.	Mauritius.	Ceylon.	Australian Settlements.	British West Indies, including Honduras.	British Provinces in North America.	
ELEPHANTS TEETH	1828	Cwts. 483	Cwts. 227	Cwts. -	Cwts. 4	-	Cwts. -	Cwts. -	2l. per Cwt.
	1829	319	292	20	-	-	-	5	
	1830	470	237	1	6	-	-	-	
	1831	221	199	-	10	-	4	-	
	1832	155	73	-	12	-	3	-	
	1833	99	86	-	65	-	-	8	1s. per Cwt.
	1834	297	335	-	11	-	-	12	
	1835	175	195	-	77	-	16	4	
	1836	385	93	-	38	-	-	5	
	1837	192	56	-	24	-	-	-	
1838	300	157	1	11	-	2	-		
GINGER	1828	Cwts. 6	Cwts. -	-	Cwts. 45	-	Cwts. 7,854	-	Produce of British Pos- sessions: 11s. 6d. per Cwt.
	1829	9	-	-	154	-	6,081	-	
	1830	102	-	-	-	-	4,106	-	
	1831	107	-	-	-	-	3,551	-	
	1832	113	-	-	-	-	5,947	-	
	1833	74	-	-	-	-	6,064	-	11s. per Cwt.
	1834	72	-	-	26	-	9,913	-	
	1835	96	98	-	-	-	8,321	-	
	1836	115	-	-	115	-	10,226	-	
	1837	611	-	-	5,158	-	10,933	-	
1838	600	-	-	255	-	13,366	-		
GUM ANIMI and COPAL	1828	Cwts. 191	Cwts. -	Cwts. 8	-	-	Cwts. 2	Cwts. -	Cleaned, 2l. 16s. per Cwt. Not cleaned, 2l. 6s. 8d. per Cwt.
	1829	112	-	-	-	-	-	2	
	1830	76	1	-	-	-	1	-	
	1831	49	-	-	-	-	-	-	
	1832	72	-	-	-	-	-	-	
	1833	169	-	26	-	-	-	-	All Sorts, 6s. per Cwt.
	1834	235	232	15	-	-	-	-	
	1835	198	11	29	-	-	2	-	
	1836	54	-	-	-	-	-	-	
	1837	22	-	51	-	-	3	-	
1838	25	-	50	-	-	1	-		
GUM ARABIC	1828	Cwts. -	Cwts. -	Cwts. -	-	Cwts. 2	Cwts. -	-	6s. per Cwt.
	1829	2	158	-	-	-	-	-	
	1830	1	2	-	-	-	-	-	
	1831	-	2	-	-	-	-	-	
	1832	-	10	-	-	-	-	-	
	1833	-	124	-	-	6	1	-	
	1834	-	275	-	-	-	-	-	
	1835	355	215	33	-	-	-	-	
	1836	-	104	-	-	-	-	-	
	1837	-	184	-	-	2	-	-	
1838	289	1,565	-	-	1	-	-		
GUM, LACDYE	1828 to 1831	-	-	-	-	-	-	-	5l. per Centum ad valorem.
	1832 to 1838	-	-	-	-	-	-	-	6s. per Cwt.
GUM, SHELL- LAC	1828 to 1831	-	-	-	-	-	-	-	20l. per Centum ad valorem.
	1832 to 1838	-	-	-	-	-	-	-	6s. per Cwt.
HAIR OF GOATS WOOL, MANU- FACTURES OF	1828	£ 30	£ 45	£ 110	£ 55	£ -	£ -	£ -	30l. per Centum ad valorem.
	1829	-	32	6	-	-	5	-	
	1830	-	55	191	-	-	2	-	
	1831	-	-	-	-	-	-	-	
	1832	-	-	61	12	-	-	6	
	1833	-	19	1	-	-	-	-	
	1834	-	40	100	9	12	-	-	
	1835	-	775	12	-	-	-	-	
	1836	-	12	29	71	-	-	-	
	1837	-	4	43	7	15	-	-	
1838	-	98	36	-	-	-	-		

## Section B.—An Account of the Imports into the United Kingdom from the British Colonies, &amp;c.—continued.

ARTICLES.	YEARS.	QUANTITIES IMPORTED INTO THE UNITED KINGDOM FROM THE BRITISH COLONIES IN							RATES OF DUTY chargeable on Importation from the British Colonies.		
		AFRICA.			ASIA.		AMERICA.				
		Sierra Leone and River Gambia.	Cape of Good Hope.	Mauritius.	Ceylon.	Australian Settlements.	British West Indies, including Honduras.	British Provinces in North America.			
		Cwts.	Cwts.		Cwts.	Cwts.	Cwts.				
HEMP, Rough or Undressed, or any other Vegetable Substance of the Nature and Quality of undressed Hemp, and applicable to the same Purposes -	1828	-	-	-	-	-	-	-	} Free.		
	1829	-	-	-	-	-	-	-			
	1830	16	514	-	-	-	-	-			
	1831	3	-	-	-	-	-	-			
	1832	26	-	-	-	740	-	-			
	1833	78	-	-	-	-	1	-			
	1834	42	-	-	-	-	-	-			
	1835	-	85	-	-	-	-	-			
	1836	-	-	-	-	-	-	-			
	1837	-	-	-	-	-	1	-			
1838	-	-	-	-	430	-	-	} 1d. per Cwt.			
		Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.		Cwts.		
HIDES, Untanned	1828	Produce	2,876	12,963	-	1	1,113		3,808	1,548	} On the Produce of British Possessions: Dry - 2s. 4d. per Cw Wet - 1s. 2d. per Cw
		Foreign	-	-	-	-	729		-	-	
	1829	Produce	3,697	15,844	1,059	-	3,161		2,744	892	
		Foreign	-	-	157	-	-		179	82	
	1830	Produce	3,333	19,957	293	18	3,945		2,217	922	
		Foreign	-	-	-	-	-		405	131	
	1831	Produce	3,496	16,136	-	-	5,662		2,210	516	
		Foreign	6	-	-	-	-		289	-	
	1832	Produce	3,573	13,194	48	-	6,719	1,498	400		
		Foreign	-	-	-	-	-	309	-		
	1833	Produce	1,394	18,734	159	503	5,451	2,872	1,266		
		Foreign	-	-	-	-	-	285	-		
	1834	Produce	5,446	20,191	1,021	91	7,658	3,902	1,948		
		Foreign	27	174	-	-	-	295	-		
	1835	Produce	2,422	20,989	711	16	10,181	3,827	2,138		
		Foreign	145	194	63	-	-	37	445		
	1836	Produce	1,434	16,454	61	12	6,534	3,919	1,352		
		Foreign	306	44	-	-	-	78	3		
1837	Produce	1,519	18,997	31	121	6,362	4,475	1,369			
	Foreign	1	1	-	-	-	38	29			
1838	Produce	1,050	16,377	186	81	2,629	4,903	1,366			
	Foreign	35	-	65	1	-	499	159			
INDIGO	1828	Produce	-	1,195	1,050	-	-	-	-	} On the Produce of British Possessions: 3d. per Pound.	
		Foreign	-	-	-	-	-	77,806	-		
	1829	Produce	-	2,179	3,325	7	-	-	-		
		Foreign	-	-	-	-	-	212,021	-		
	1830	Produce	-	-	240	-	-	26	-		
		Foreign	-	-	-	-	78	87,259	-		
	1831	Produce	-	-	315	38	-	7,412	-		
		Foreign	-	-	667	-	251	141,937	-		
	1832	Produce	-	-	620	-	-	218	-		
		Foreign	-	-	-	-	-	52,155	-		
	1833	Produce	-	-	-	635	-	-	-		
		Foreign	-	-	-	-	-	107,442	768		
	1834	Produce	-	3,422	-	-	-	578	-		
		Foreign	-	1,471	-	-	1	256,287	297		
	1835	Produce	-	-	-	-	-	105,064	-		
		Foreign	-	3,167	2,796	-	-	344	638		
	1836	Produce	-	-	1,886	-	-	193,628	-		
		Foreign	-	-	-	-	-	178	472		
1837	Produce	-	124	-	-	-	351,049	1,930			
	Foreign	-	3,908	-	-	-	197,063	-			
MADDER ROOT	1828	-	-	Cwt.	Cwt.	-	-	-	} 1s. 6d. per Cwt.  6d. per Cwt.		
	1829	-	-	-	4	-	-	-			
	1830	-	-	-	-	-	-	-			
	1831	-	-	-	-	-	-	-			
	1832	-	-	2	-	-	-	-			
	1833 to 1838	-	-	-	-	-	-	-			

## Section B.—An Account of the Imports into the United Kingdom from the British Colonies, &amp;c.—continued.

ARTICLES.	YEARS.	QUANTITIES IMPORTED INTO THE UNITED KINGDOM FROM THE BRITISH COLONIES IN							RATES OF DUTY chargeable on Importation from the British Colonies.
		AFRICA.			ASIA.		AMERICA.		
		Sierra Leone and River Gambia.	Cape of Good Hope.	Mauritius.	Ceylon.	Australian Settlements.	British West Indies, including Honduras.	British Provinces in North America.	
NUTMEGS	1828	-	1	lbs. 2	lbs. -	-	lbs. -	lbs. -	2s. 6d. per lb.  Wild Nutmegs in the Shell, 1s. per lb. Other Sorts, 2s. 6d. per lb.
	1829	-	-	4	-	-	1	-	
	1830	-	3,525	-	-	-	1	198	
	1831	-	100,319	1	-	-	-	-	
	1832	-	5	1	19	-	-	-	
	1833	-	6	6	-	-	2	-	
	1834	-	9,804	-	-	-	4	-	
	1835	-	116,618	1	-	-	10	-	
	1836	-	95,484	2	-	-	5	7,364	
	1837	-	133,102	-	1	-	27	-	
1838	-	-	59,268	1	-	-	18	-	
OIL, CASTOR	1828	-	Cwts. -	Cwts. -	-	-	Cwts. 165	Cwts. -	12. 8s. per Cwt.  2s. 6d. per Cwt.  1s. 3d. per Cwt.
	1829	-	-	-	-	-	81	345	
	1830	-	-	-	-	-	42	352	
	1831	-	-	-	-	-	13	230	
	1832	-	-	-	-	-	21	179	
	1833	-	-	-	-	-	17	117	
	1834	-	-	-	-	-	71	-	
	1835	-	8	-	-	-	11	-	
	1836	-	-	-	-	-	16	-	
	1837	-	-	-	-	-	9	-	
1838	-	-	-	4	-	8	-		
LIBANUM	1828 to 1831	-	Cwts. -	Cwts. -	-	-	-	-	2l. per Cwt.  6s. per Cwt.
	1832	-	-	-	-	-	-	-	
	1833	-	-	-	-	-	-	-	
	1834	-	158	-	-	-	-	-	
	1835	-	-	33	-	-	-	-	
	1836	-	-	-	-	-	-	-	
	1837	-	-	-	-	-	-	-	
	1838	-	-	-	-	-	-	-	
PEPPER	1828	lbs. 97	lbs. 14	lbs. 1	lbs. 49,184	lbs. 22	lbs. 6,629	lbs. -	On the Produce of British Possessions, or imported from any British Possession within the Limits of the East India Company's Charter 1s. per lb.  However imported, 6d. per lb.
	1829	538	2	9	101,829	-	6,334	-	
	1830	6,766	10	-	98,661	1	20,262	-	
	1831	67,171	23,962	2	50,910	-	14,381	-	
	1832	42,910	33	-	471,053	1	6,260	3	
	1833	9,985	30	4	240,414	2	4,876	9	
	1834	16,617	48	58,026	333,131	-	28,448	1	
	1835	38,903	2,837	4,453	187,053	4	10,542	-	
	1836	47,823	8	257,830	241,186	-	46,393	406	
	1837	109,512	6	-	183,375	12	4,797	-	
	1838	12,770	65,346	11,586	89,746	-	5,569	20,079	
	ICE, CLEANED	1828	Produce	Cwts. -	Cwts. 11	Cwts. 105	Cwts. 705	Cwts. 1	
1828		Foreign	-	-	1	-	1	1	
1829		Produce	1	4	31,613	80	2	1	
1829		Foreign	-	-	2,139	-	-	1	
1830		Produce	1	1	3	-	-	-	
1830		Foreign	-	1	-	-	-	-	
1831		Produce	198	-	12	-	-	3	
1831		Foreign	-	-	-	-	-	7	
1832		Produce	1,576	1,859	11	-	-	2	
1832		Foreign	-	-	-	-	-	4	
1833		Produce	2,132	5	17	-	2	1	
1833		Foreign	-	-	-	1	-	111	
1834		Produce	1,943	6	560	-	-	1	
1834		Foreign	842	-	4,831	-	-	2	
1835		Produce	758	12	288	-	-	2	
1836		Produce	998	1	15	1	-	1	
1836		Foreign	-	-	-	-	-	3	
1837		Produce	4	-	142	1	-	-	
1837	Foreign	-	-	1	-	-	-		
1838	Produce	3	16	350	-	-	-		
1838	Foreign	-	-	274	-	-	-		

## Section B. An Account of the Imports into the United Kingdom from the British Colonies, &amp;c.—continued.

ARTICLES.	YEARS.	QUANTITIES IMPORTED INTO THE UNITED KINGDOM FROM THE BRITISH COLONIES IN							RATES OF DUTY chargeable on Importation from the British Colonies.	
		AFRICA.			ASIA.		AMERICA.			
		Sierra Leone and River Gambia.	Cape of Good Hope.	Mauritius.	Ceylon.	Australian Settlements.	British West Indies, including Honduras.	British Provinces in North America.		
RICE, ROUGH, AND IN THE HUSK	1828 Produce	Quarters.	Quarters.	Quarters.	Quarters.	Quarters.			On the Produce of British Possessions: 1d. per Quarter.	
	1829	-	-	23	-	-	-	-		
	1830 Produce	1	-	-	-	-	-	-		
	1831	-	-	-	-	-	-	-		
	1832 { Produce	9	-	-	-	-	-	-		
	Foreign	-	-	79	-	-	-	-		
	1833 Produce	39	-	-	-	-	-	-		
	1834	1,154	1	-	-	-	-	-		
	1835	1,425	-	-	-	-	-	-		
	1836	1,523	-	-	32	2	-	-		
1837	622	-	-	-	-	-	-			
1838	14	-	-	-	-	-	1			
SAFFLOWER	1828 to 1831	-	-	-	-	-	-	-	2s. 6d. per Cwt.	
	1832 to 1838	-	-	-	-	-	-	-	1s. per Cwt.	
SALTPETRE	1828	Cwts.	Cwts.	Cwts.				Cwts.	6d. per Cwt.	
	1829	-	-	133	-	-	-	-		
	1830	-	-	711	-	-	-	-		
	1831	-	-	267	-	-	-	3		
	1832	-	-	-	-	-	-	-		
	1833	-	-	-	-	-	-	-		
	1834	-	-	34	-	-	-	-		
	1835	-	-	-	-	-	-	-		
	1836	-	-	-	-	-	-	-		
	1837	-	-	-	-	-	-	25		
1838	-	401	-	-	-	-	-			
SAUNDERS, RED	1828 to 1831	-	-	Tons.	-	-	-	-	12s. per Tn.	
	1832 to 1837	-	-	-	-	-	-	-	1s. per Ton.	
	1838	-	-	6	-	-	-	-		
SENA	1828 to 1831	-	-	-	lbs.	-	lbs.	-	1s. 3d. per lb.	
	1832	-	-	-	-	-	-	-	6d. per lb.	
	1833	-	-	-	-	-	-	-		
	1834	-	-	-	-	-	-	-		
	1835	-	-	-	1,778	-	-	-		
	1836	-	-	-	-	-	1	-		
	1837	-	-	-	-	-	-	-		
	1838	-	-	-	-	-	-	-		
SILK, RAW	1828	lbs.	lbs.	lbs.	lbs.	-	lbs.	-	1d. per lb.	
	1829	-	20,964	71	-	-	-	-		
	1830	-	13,447	-	648	-	-	-		
	1831	-	26,930	13	-	-	778	-		
	1832	-	8,194	-	8,863	-	-	-		
	1833	-	36,056	-	4,152	-	-	-		
	1834	-	40,395	-	-	-	-	-		
	1835	-	-	-	2,088	-	-	-		
	1836	-	-	-	-	-	-	-		
	1837	-	27,011	-	-	-	-	-		
	1838	-	1	-	-	-	-	-		
	SPIRITS not sweetened (Rum)	Gallons, including Over-proof.								Produce of British Possessions in America, or of Mauritius.
1828 { Produce		30	-	-	-	3	4	6,307,224	15,586	
Foreign		-	-	-	-	-	-	-	2	
1829 { Produce		2	-	-	-	-	-	6,934,759	31	
Foreign		-	12	63	-	-	-	6,752,799	11,230	
1830 { Produce		-	-	-	-	-	-	-	86	
Foreign		-	-	798	-	9	-	7,844,157	342	
1831 { Produce		179	-	-	-	-	-	-	-	
Foreign		-	-	-	-	-	-	-	-	
1832 { Produce		64	8	46	-	-	-	4,713,809	19,717	
Foreign		-	2	252	-	-	-	5,109,976	27,350	
1833 { Produce		2	-	-	-	2	-	5,112,397	7,765	
Foreign		-	-	1	-	-	-	2	18	
1834 { Produce		-	-	201	-	-	-	5,453,257	25,849	
Foreign		-	2	-	-	-	-	60	-	
1835 { Produce		-	-	2,305	-	-	-	4,868,167	13,081	
Foreign		-	-	-	-	-	-	4,418,349	99	
1836 { Produce		-	-	993	-	-	-	4,626,467	16,907	
Foreign	-	-	-	3	-	-	14,743	-		

## Section B.—An Account of the Imports into the United Kingdom from the British Colonies, &amp;c.—continued.

ARTICLES.	YEARS.	QUANTITIES IMPORTED INTO THE UNITED KINGDOM FROM THE BRITISH COLONIES IN							RATES OF DUTY chargeable on Importation from the British Colonies.	
		AFRICA.			ASIA.		AMERICA.			
		Sierra Leone and River Gambia.	Cape of Good Hope.	Mauritius.	Ceylon.	Australian Settlements.	British West Indies, including Honduras.	British Provinces in North America.		
SUGAR, UNREFINED		Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Produce of the British Possessions in America, or of Mauritius.	Produce of British Possessions within the limits of the I. Company's Charter.
	1828	Produce	483	360,570	-	4	4,313,635	9	17. 7s. per Cwt.	17. 17s. per Cwt.
	1829	Foreign	-	-	-	-	2	-		
	1830	Produce	509	297,453	-	1	4,152,613	202		
	1831	Foreign	-	-	-	-	2	-		
	1832	Produce	3,222	485,326	-	-	3,912,629	639	17. 4s. per Cwt.	17. 12s. per Cwt.
	1833	Foreign	-	516,077	-	286	4,103,697	47		
	1834	Produce	8,762	527,904	-	-	3,773,456	11,892		
	1835	Foreign	-	-	-	-	-	226		
	1836	Produce	5,394	524,018	-	-	3,644,555	11,057	17. 4s. per Cwt.	17. 12s. per Cwt.
	1837	Foreign	-	-	-	-	1,650	1		
	1838	Produce	1,923	553,890	-	-	3,843,259	985		
	1839	Foreign	-	-	-	-	717	-		
	1840	Produce	-	558,712	-	-	3,523,338	610	Of Brit. Possessions in which the Importation of Foreign Sugar is prohibited. 17. 4s. 0 Of other British Possessions, 17. 12s. 0	
	1841	Foreign	-	-	-	-	872	-		
	1842	Produce	2	497,302	2	-	3,599,783	9		
1843	Foreign	1,573	-	-	797	2,009	-			
1844	Produce	-	537,455	-	506	3,303,403	1,835			
1845	Foreign	-	-	-	537	3,373	531			
1846	Produce	-	604,619	52	-	3,518,376	3,058			
1847	Foreign	-	1,400	-	-	2,500	1			
TERRA JAPONICA				Cwts.	Cwts.				3s. per Cwt.	
	1828	-	-	-	36	-	-	-		
	1829	-	-	-	-	-	-	-		
	1830	-	-	-	-	-	-	-		
	1831	-	-	-	-	-	-	-	1s. per Cwt.	
	1832	-	-	-	-	-	-	-		
	1833	-	-	-	-	-	-	-		
	1834	-	-	-	62	-	-	-		
	1835	-	-	54	656	-	-	-		
	1836	-	-	-	-	-	-	-		
1837	-	-	-	-	-	-	-			
1838	-	-	-	171	-	-	-			
TOBACCO, Unmanufactured, of the British Possessions in America							lbs.	lbs.	2s. 9d. per lb.	
	1828	-	-	-	-	-	-	7,932		
	1829	-	-	-	-	-	-	112,180		
	1830	-	-	-	-	-	-	33,855		
	1831	-	-	-	-	-	-	42,401		
	1832	-	-	-	-	-	-	25,156		
	1833	-	-	-	-	-	-	11,001		
	1834	-	-	-	-	-	-	7,926		
	1835	-	-	-	-	-	10	8,198		
	1836	-	-	-	-	-	9	13,866		
1837	-	-	-	-	-	-	-			
1838	-	-	-	-	-	-	-			
1839	-	-	-	-	-	-	-			
1840	-	-	-	-	-	-	-			
TOBACCO, Unmanufactured, not of the British Possessions in America		lbs.	lbs.		lbs.		lbs.	lbs.	3s. per lb.	
	1828	1,195	-	-	-	-	441	-		
	1829	-	-	-	-	-	1	27,373		
	1830	-	-	-	-	-	1	-		
	1831	-	-	-	-	-	15,641	-		
	1832	-	-	-	2	-	15,919	-		
	1833	-	-	-	-	-	-	-		
	1834	-	-	-	-	-	6,047	-		
	1835	-	-	-	-	-	11,225	730		
	1836	-	156	-	-	-	3	-		
	1837	-	-	-	251	-	1,920	-		
	1838	-	-	-	-	-	31,280	-		

## Section B.—An Account of the Imports into the United Kingdom from the British Colonies, &amp;c.—continued.

ARTICLES.	YEARS.	QUANTITIES IMPORTED INTO THE UNITED KINGDOM FROM THE BRITISH COLONIES IN							RATES OF DUTY chargeable on Importation from the British Colonies.	
		AFRICA.			ASIA.		AMERICA.			
		Sierra Leone and River Gambia.	Cape of Good Hope.	Mauritius.	Ceylon.	Australian Settlements.	British West Indies, including Honduras.	British Provinces in North America.		
TOBACCO, ma- nufactured, and Segars	1828	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	9s. per lb.	
	1829	-	3	14	8	22	2,728	6		
	1830	-	94	10	10	-	743	2		
	1831	-	26	6	-	-	1,559	45		
	1832	-	9	3	15	2	1,056	15		
	1833	9	97	18	32	15	1,299	15		
	1834	-	35	25	10	481	781	41		
	1835	80	15	2	8	14	2,060	47		
	1836	-	51	6	31	21	729	1,519		
	1837	12	23	30	7	353	1,212	1,306		
1838	-	10	18	46	16	1,478	212			
1838	6	29	295	59	12	6,083	25			
TURMERIC	1828	-	Cwts.	Cwts.	Cwts.	-	Cwts.	-	2s. 4d. per cwt.	
	1829	-	-	-	42	-	6	-		
	1830	-	-	-	-	-	5	-		
	1831	-	-	-	-	-	1	-		
	1832	-	27	-	-	-	1	-		
	1833	-	-	-	-	-	-	-		
	1834	-	-	219	-	-	-	-		
	1835	-	179	-	-	-	1	-		
	1836	-	-	-	-	-	-	-		
	1837	-	-	-	-	-	-	-		
1838	-	-	-	-	-	-	-			
WOOL. COT- TON	1828	Produce	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	On the Produce of the British Possessions: 4d. per Cwt.	
	1828	Foreign	-	78,735	59,286	-	28	5,440,171		137,100
	1829	Produce	-	-	50,599	-	-	453,629		209
	1829	Foreign	-	-	-	-	-	4,516,590		32,419
	1830	Produce	-	-	1,456	-	479	123,824		-
	1830	Foreign	-	-	-	-	-	3,385,026		2,473
	1831	Produce	-	-	-	-	-	44,221		-
	1831	Foreign	-	-	-	-	-	2,228,927		316,016
	1832	Produce	-	-	-	-	-	172,758		-
	1832	Foreign	-	-	-	-	-	1,708,764		-
	1833	Produce	-	38	-	3,037	-	331,372		7,158
	1833	Foreign	-	-	-	-	-	1,653,166		9,806
	1834	Produce	4,203	39,714	-	-	-	431,696		135,720
	1834	Foreign	-	-	-	-	-	1,672,211		-
	1835	Produce	231	15,377	39,579	258,810	-	621,583		3,332
	1835	Foreign	-	-	-	-	-	1,495,517		336
	1836	Produce	3,086	-	-	307,012	-	319,753		336
	1836	Foreign	490	-	-	-	-	1,312,806		-
	1837	Produce	-	-	45,125	440,842	-	401,591		1,811
	1837	Foreign	-	-	-	-	-	1,199,162		336
1838	Produce	3,897	-	-	-	-	396,540	17,262		
1838	Foreign	-	-	-	-	-	928,425	-		
1838	Foreign	-	-	-	-	-	600,931	12,435		
WOOL, SHEEP'S	1828	Produce	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	The Produce of British Possessions: Free.	
	1828	Foreign	-	29,326	-	-	1,572,186	1,648		-
	1829	Produce	-	-	-	-	2,000	2,119		-
	1829	Foreign	-	37,619	-	-	1,838,842	759		-
	1830	Produce	-	33,407	-	-	1,967,309	1,425		-
	1831	Produce	-	47,868	-	-	2,493,337	653		98
	1832	Produce	-	83,257	-	-	2,377,057	877		-
	1833	Produce	-	93,325	-	-	3,516,869	819		-
	1834	Produce	-	141,707	-	-	3,558,091	2,057		231
	1834	Foreign	-	-	-	-	-	61		-
	1835	Produce	2,418	191,624	2,207	-	4,210,301	2,029		14
	1836	Produce	-	331,972	2,231	-	4,996,645	2,442		118
	1836	Foreign	-	-	2,975	-	-	-		-
	1837	Produce	-	468,011	13,239	-	7,060,525	4,106		737
	1837	Foreign	-	-	-	-	-	216		4,077
	1838	Produce	-	422,506	695	-	7,837,423	824		4,213
	1838	Foreign	-	-	-	-	-	154		-

## SECTION C.

STATEMENT of the RATES of CUSTOMS DUTY levied in the several BRITISH COLONIES since the Year 1828, on all ARTICLES of the GROWTH or MANUFACTURE of the UNITED KINGDOM, and on all ARTICLES of the GROWTH or MANUFACTURE of the TERRITORIES of the EAST INDIA COMPANY, respectively.

Colony.	Date.	Rate on British Goods.	Rate on East India Goods.
NEWFOUNDLAND	From 1828	1s. 6d. on British Spirits.	
SIERRA LEONE	8th November 1831	1s. Do.	Same on East India.
	8th November 1834	1s. 6d. Do.	Do.
	10th December 1839	1s. Do.	Do.
	To 8th November 1834.	Two per Cent. on all British Goods.	Six per Cent. on East India.
	From 8th November 1834.	Three Do.	Three per Cent. on East India.
GAMBIA	From 1st July 1833	1s. on British Spirits	Same on East India.
	From 8th November 1834.	1s. 6d. Do.	Do.
	Act 18th February 1835, from 30th April 1835.	6d. Do.	Do.
	To 8th November 1834.	Two per Cent. on all British Goods.	Six per Cent. on East India.
	From 8th November 1834.	Three Do.	Three per Cent. on East India.
CAPE OF GOOD HOPE	From 10th October 1834.	Three Do.	Ten per Cent. on East India.
MAURITIUS	From 5th January 1833.	One per Cent. on Flour.	
		Six per Cent. on other British Goods.	Six per Cent.
CEYLON	From 11th October 1837.	4s. 6d. on Spirits	Same on East India.
		2½d. per Gallon on Malt Liquor in Casks.	Do.
		6d. per Dozen Quart Bottles of Malt Liquor.	Do
		Four per Cent. on all other British Goods.	Ten per Cent. on East India.
NEW SOUTH WALES	From 16th October 1828.	7s. 9½d. per Imperial Gallon on British Spirits.	10s. 2½d. on East India.
			Five per Cent. on other East India Goods.
VAN DIEMEN'S LAND	4th February 1829	7s. 6d. per Gallon (old Measure) on British Spirits.	10s. on East India Spirits.
	1st January 1834	9s. per Gallon (Imperial Measure) on British Spirits.	12s. on East India Spirits.
			Five per Cent. on other East India Goods.
ST. HELENA	11th July 1839	10s. per Gallon on British Spirits.	Same Duty.
		Beer in Bottles, 6d. the Dozen Quarts.	Do.
		In Cask, 10s. the Hogshead.	Do,
		Three per Cent. on other British Goods.	Ten per Cent. on Coffee, Cocoa, Chocolate, Tea, Pepper, Spices, Sugar, Sugar Candy, Tobacco, Cheroots, Segars, Curry Powder, Sauces, Sago, Dried Fruits and other Groceries, Preserves and Confectionary, Drugs, Woollen, Cotton, and Silk Manufactures, Toys, Ivory Manufactures, Wood, Wearing Apparel of all Sorts.

In the other Colonies under the Customs British Goods and Goods of the Territories of the East India Company are Duty free.

Plantation Accounts Office,  
14th April 1840.

J. WOODHOUSE.









